March 25, 2020

Control Number:   LB&I-04-0320-0007  
Expiration Date:  07/15/2020  
Affected IRM:    4.46.4

MEMORANDUM FOR ALL LB&I EMPLOYEES

Commissioner, Large Business and International Division

SUBJECT: Approval for Deviation from IDR Process and Enforcement

Due to the recent declaration of emergency from the Coronavirus Disease 2019 (COVID-19) pandemic, we are implementing a temporary deviation that applies to the IDR Enforcement Process as outlined in IRM Exhibit 4.46.4-2. The IDR enforcement procedures will be suspended through July 15, 2020; except as noted below.

Examiners and specialists with IDRs issued and outstanding during this time frame should note the temporary suspension of the IDR Enforcement Process in their activity record, Form 9984.

Examiners can continue issuing and receiving IDRs; as this memorandum only applies to the IDR enforcement process for taxpayers who are unable, due to the COVID-19 pandemic, to respond timely to an IDR. Notwithstanding this deviation memorandum, managers retain the discretion to continue with the IDR enforcement process when in their judgment the interests of tax administration warrant, for example for cases with short statutes, listed transactions or fraud development.

Prior to the expiration of this memorandum, we will evaluate whether any further extensions are needed.

For further information regarding this deviation from the IDR Enforcement Process, please contact the LB&I Policy Office.

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