



COMMISSIONER  
LARGE BUSINESS AND  
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

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Affected IRM: 4.46.4

MEMORANDUM FOR ALL LARGE BUSINESS AND INTERNATIONAL DIVISION  
EMPLOYEES

FROM: Douglas W. O'Donnell /s/ *Douglas W. O'Donnell*  
Commissioner, Large Business and International Division

SUBJECT: Interim Guidance on Exceptions to IRM 4.46.4 Regarding  
Examinations of Listed Transactions and Transactions of Interest

**Purpose:** This memorandum is issued to communicate to Large Business and International (LB&I) employees certain changes to the Information Document Request (IDR) Enforcement Process and Acknowledgement of Facts (AOF) IDR process during examinations of listed transactions and transactions of interest.

**Background:** IRM 4.46.4.6.3, IDR Enforcement Process, provides procedures for examiners to follow a graduated step process prior to issuing a summons. IRM 4.46.4.10, Written Acknowledgement of Facts (AOF), provides procedures for examiners to address any additional or disputed facts identified by the taxpayer prior to completing the final Form 886-A and issuing a Notice of Proposed Adjustment (NOPA).

**Procedural Change:** For examinations of listed transactions and transactions of interest the following mandatory IRM requirements are no longer required.

1. The mandatory LB&I IDR Enforcement procedure in IRM 4.46.4.6.3 is not required. Instead examiners should follow the Servicewide summons procedures detailed in IRM 25.5.
2. The AOF IDR procedure in IRM 4.46.4.10 is not required and examiners will not be required to issue the AOF IDR.

**Effect on Other Documents:** This guidance will be incorporated into IRM 4.46.4 by a date not to exceed two years from the date of this memorandum.

**Effective Date:** Effective for IDRs issued on or after the date of this memorandum. For IDRs issued before the date of this memorandum, the procedures set forth herein would apply if the IDR is reissued with a date that is on or after the date of this memorandum.

**Contact:** For further information regarding this interim guidance memorandum, please contact the Strategy, Policy and Governance Office in Assistant Deputy Commissioner Compliance Integration.

cc: [www.irs.gov](http://www.irs.gov)