



LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM(s): 4.63.4

MEMORANDUM FOR ALL LB&I IIC CCU TAX EXAMINERS

FROM: Orrin D. Byrd /s/ *Orrin D. Byrd*
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SUBJECT: Interim Guidance on Authority for Tax Examiners to Sign Certain
Contact Letters for International Individual Compliance (IIC) Cases

This memorandum communicates new guidance from LB&I Divisional Delegation Order 1-23-18, authorizing IIC tax examiners in the Campus Compliance Unit (CCU) to sign certain contact letters for International Individual Compliance (IIC) cases, until IRM 4.63.4.6.2.2 can be updated.

Purpose: This memorandum provides interim guidance that LB&I IIC CCU (Territory 5) tax examiners are now authorized to sign listed contact letters.

Background/Source(s) of Authority: LB&I Divisional Delegation Order 1-23-18, Authority to Sign Certain Contact Letters for International Individual Compliance (IIC) Cases in the Campus Compliance Unit (CCU), provides authority for this guidance.

Procedural Change: LB&I IIC CCU tax examiners follow SB/SE examination procedures. These procedures require the listed contact letters be signed by a manager (IRM 4.10.8.2.3.1, Letters). LB&I Divisional Delegation Order 1-23-18 authorizes LB&I IIC tax examiners in the CCU (Territory 5) to sign these letters. This memorandum communicates this deviation to SB/SE examination procedures for these LB&I IIC cases.

Effect on Other Documents: This guidance will be incorporated into IRM 4.63.4.6.2.2, Initial Contact for IIC Tax Examiner Cases, by a date not to exceed two years from the date of this memo.

Contact: LB&I Policy Office through the [LB&I Policy Gateway](#) and [Create a Request](#).

Attachment

Distribution: www.irs.gov

Attachment 1: LB&I-04-0324-0003

IRM 4.63.4.6.2.2 (insert paragraph (2))
(03-28-2024)

Initial Contact for IIC Tax Examiner Cases

2) IIC tax examiners are authorized to sign certain contact letters in place of a manager. Delegation Order LB&I 1-23-18 authorizes IIC tax examiners in the Campus Compliance Unit (Territory 5) to sign the following contact letters:

- Letter 915, Examination Report Transmittal
- Letter 915 (SP), Examination Report Transmittal (Spanish Version)
- Letter 4149, We Have Not Received Your U.S. Self-Employment Tax Return
- Letter 4149 (SP), We Have Not Received Your U.S. Self-Employment Tax Return (Spanish)
- Letter 923, Extending Time to File Protest
- Letter 686 (DO), Extension of Time for Certain Actions
- Letter 686-B, Response to Taxpayer Request for Extension of Time to Reply