



LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

April 8, 2024

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Affected IRM(s): 4.46.1

MEMORANDUM FOR ALL LARGE BUSINESS AND INTERNATIONAL DIVISION
EMPLOYEES

FROM: Ronald H. Hodge II /s/ *Ronald H. Hodge II*
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Large Business and International Division

SUBJECT: Interim Guidance Announcing the Retirement of Industry Case (IC)
Terminology

Purpose: This memorandum announces LB&I's decision to retire the term Industry Case (IC). LB&I intends to revise IRS forms and IRM 4.46 examination procedures impacted by the change. LB&I will also collaborate with and disseminate the procedural updates to Business Operating Divisions that interact with LB&I taxpayers or are impacted by this change.

Background/Source(s) of Authority: LB&I traditionally classified examination cases into two categories: Coordinated Industry Case (CIC) and IC. LB&I has moved away from this approach and currently allocates examination resources to seven compliance programs identified in IRM 4.1.21.2.1, Compliance Programs.

Procedural Change: Effective as of the date of this memorandum, LB&I is retiring the term IC. As a result, IRS forms and IRM sections containing IC procedures will be updated or modified.

Due to the timing for Issue Management System (IMS) programming changes, IC terminology will remain in IMS until the update scheduled for November 2025 or later.

Effect on Other Documents: This guidance mainly affects IRM 4.46.1, LB&I Examination Process, General Information and Definitions. The IC definition will be removed from this IRM by a date not to exceed two years from the date of this memo. A list of other affected IRM sections is attached.

Contact: LB&I Policy Office through the LB&I Policy Gateway and Create a Request.

Attachment

cc: www.irs.gov

Attachment Interim Guidance: LB&I-04-0424-0004

List of IRM Sections Affected by the Change
(List may not be all-inclusive)

IRM Cite	Chapter Title	Section Title
4.8.8	Technical Services	Miscellaneous Responsibilities
4.9.1	Examination Technical Time Reporting System	Outline of System
4.23.4	Employment Tax	Employment Tax - General Procedures and Workpapers
4.23.10	Employment Tax	Report Writing Guide for Employment Tax Examinations
4.24.5	Excise Tax	Large Business and International (LB&I) Examination Program Procedures for Excise Employees
4.24.17	Excise Tax	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures
4.24.18	Excise Tax	Excise Case Selection
4.31.5	Pass-Through Entity Handbook	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures
4.46.1	LB&I Examination Process	General Information and Definitions
4.46.3	LB&I Examination Process	Planning the Examination
4.46.5	LB&I Examination Process	Resolving the Examination
4.61.3	International Examination Guidelines	Development of IRC 482 Cases
5.1.1	Field Collecting Procedures	Miscellaneous Collection Procedures

IRM Cite	Chapter Title	Section Title
8.2.3	Pre 90-Day and 90-Day Cases	Related, Whipsaw and Inactive Cases
8.17.2	Settlement Computations and Statutory Notices of Deficiency	General Settlement and Rule 155 Computations
8.17.3	Settlement Computations and Statutory Notices of Deficiencies	Preparing a Statement of Account
8.20.6	Account and Processing Support (APS)	Interim Actions
8.20.7	Account and Processing Support (APS)	Closing Procedures
25.6.22	Statute of Limitations	Extension of Assessment Statute of Limitations by Consent