



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

February 08, 2024

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MEMORANDUM FOR DIRECTOR, FIELD EXAMINATION

FROM: Heather J. Yocum /s/ *Heather J. Yocum*
acting Director, SB/SE Examination-Field and Campus Policy

SUBJECT: Interim Guidance on Conducting Unannounced Field Visits

Purpose: This memorandum issues interim guidance eliminating unannounced field visits in no response/no show cases and in cases where initial contact letters are returned undeliverable. Please ensure this information is distributed to all affected employees within your organization.

Background: [On July 24, 2023](#), the IRS announced a policy change to end most unannounced visits to taxpayers by revenue officers to reduce public confusion and enhance overall safety measures for taxpayers and IRS employees. Unannounced visits will continue in extremely limited circumstances, including the service of summonses and subpoenas. This interim guidance memorandum expands this policy change to SB/SE Field Examination employees.

Procedural Change: See Attachment 1 for procedural changes.

Effect on Other Documents and Effective Date: This guidance will be incorporated into [IRM 4.10.2](#), Pre-Contact Responsibilities, within two years of issuance. The guidance is effective immediately.

Contact: Cathy Demetra, Program Manager, Examination Field and Campus Policy, Field Examination General Processes.

Attachment:
[Attachment 1](#) – IRM 4.10.2

Distribution: www.irs.gov

4.10.2.8.3

No Response/No Show Procedures

- (1) No changes
- (2) Follow-up attempts by telephone must be made to contact the no response taxpayer to encourage the taxpayer to schedule an appointment.
- (3) If follow-up attempts to contact the taxpayer or representative by telephone are successful, examiners must follow the procedures in [IRM 4.10.2.8.2](#) to conduct the initial conversation. In addition, to confirm the initial appointment:
 - a. TCOs must follow the procedures in [IRM 4.10.2.8.1.1\(4\)](#), and
 - b. RAs must follow the procedures in [IRM 4.10.2.8.1.2\(3\)](#).
- (4) No changes
- (5) No changes
- (6) No changes
- (7) No changes
- (8) No changes

4.10.2.8.4

Undeliverable Initial Contact Letters

- (1) No changes
- (2) No changes
- (3) No changes
- (4) No changes
- (5) If a more current address cannot be identified after completing all the steps above, examiners may contact third parties such as the taxpayer's employer, return preparer, representatives (use CFINK), banks, brokerage houses, mortgage companies and other third-party payor(s), if known.

Caution: The general advance notice of third-party contacts required by IRC 7602(c)(1) was significantly modified by section 1206 of the Taxpayer First Act of 2019, P.L. 116-25, effective August 15, 2019. At least 45 days before contact is initiated with third parties, the IRS must provide the taxpayer with advance notice informing the taxpayer the IRS intends to make third-party contacts within a specified time period not to exceed one year. Letter 3164-E, (Exam-1) Third Party Contact, is used to provide the advance notice. If the initial contact letter is returned as undeliverable, Letter 3164-E must be mailed to the last known address to satisfy general advance notification, see IRC 6212(b), Address for Notice of Deficiency; and 26 CFR 301.6212-2, Definition of Last Known Address, for definition of last known address.

Note: Revenue agents may drive by the last known address but cannot

conduct an unannounced visit.

(6) No changes

(7) No changes

(8) No changes