



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

March 16, 2012

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MEMORANDUM FOR EXAMINATION AREA DIRECTORS

FROM: Duane M. Gillen /s/ *Duane Gillen*  
Director, Examination Policy

SUBJECT: Group Manager Concurrence Meeting (GMCM)

This interim guidance memorandum is being issued to Examination personnel to advise the requirement to conduct a GMCM has changed from no later than 14 business days to no later than 30 business days after completion of the initial appointment. This change is effective immediately. Please ensure this information is distributed to all affected employees within your organization.

The GMCM provides the examiner and the manager an opportunity to discuss the scope and depth of the examination, as well as the mutual commitment date, resulting in fewer delays, increased efficiency, and higher quality of examinations.

This guidance will be incorporated into IRM 4.10.3, *Examination Techniques*, and IRM 1.4.40, *SB/SE Field and Office Examination Group Manager*, by March 16, 2013.

If you have questions, you may contact me or a member of your staff may contact Cathy Demetra, Program Manager, Examination Policy, Examination General Processes.

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