



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

SMALL BUSINESS/SELF-EMPLOYED

**April 09, 2012**

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Affected IRM: 4.24.6.3.3

Expiration Date: April 09, 2013

MEMORANDUM FOR ALL EXCISE TERRITORY MANAGERS AND FIELD GROUP MANAGERS

FROM: Holly L. McCann /s/Holly L. McCann  
Chief, Excise Tax Program

SUBJECT: Interim Guidance on Group Manager Concurrence Meeting (GMCM) Requirements

The purpose of this memo is to advise you that the requirement to conduct a Group Manager Concurrence Meeting (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 and managers 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. The new 30 day period will permit both the examiner and manager time to understand the taxpayer, their business operation, and to develop a clearly defined examination plan.

GMCM are required for all excise tax examiners GS-12 and below. GS-13 examiners are encouraged to utilize a GMCM in order to provide updates on cases and obtain guidance from managers. Managers are to acknowledge completion of the GMCM by initialing and dating workpaper A115.

This guidance will be incorporated into IRM 4.24.6.3.3, *A115 Group Manager Concurrence Meeting (GMCM) Checksheet*, by April 09, 2013.

If you have questions, you may contact me or you may contact Frank Falvo, Excise Tax Policy Manager or Chris Steadham, Excise Policy Senior Program Analyst.

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