September 09, 2021

Control Number: SBSE-04-0921-0049
Expiration Date: 08-31-2022
Impacted IRM: 4.10.3

MEMORANDUM FOR AREA DIRECTORS, FIELD EXAMINATION

FROM: Lori L. Caskey
Director, Examination, Field and Campus Policy

SUBJECT: Reissue Interim Guidance for Group Manager Concurrence Meeting (GMCM)

This memorandum issues Field Examination specific guidance on the time requirements to conduct the GMCM until IRM 4.10.3 is published. Please ensure that this information is distributed to all affected employees within your organization.

Purpose and Background: Reissue IG Memorandum SBSE-01-1019-0042 dated October 16, 2019, which advises the GMCM should occur no later than 30 business days after completion of the initial appointment or 60 business days after the case is updated to Status 12, Started, in the Examination Returns Control System (ERCS), whichever is first.

Effective Date and Effect on Other Documents: This guidance is effective immediately and will be incorporated into IRM 4.10.3, Examination of Returns, Examination Techniques within two years of issuance.

Contact: If you have any questions regarding this memorandum, you may contact Cathy Demetra, Program Manager, Examination Field and Campus Policy, Field Exam General Processes.

Distribution:
IRS.gov (https://www.IRS.gov)