



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 30, 2025

Control Number: SBSE-04-0925-0067
Expiration Date: September 30, 2026
Affected IRM(s): 4.13.1.4.5

MEMORANDUM FOR SMALL BUSINESS / SELF-EMPLOYED (SB/SE), CAMPUS
EXAMINATION EMPLOYEES

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

SUBJECT: Temporary Deviation for Individual Master File (IMF) Audit Reconsiderations

Purpose:

This memorandum supersedes guidance from Interim Guidance Memo SBSE-04-0724-0041, dated July 22, 2024, and addresses changes to the inventory sent from Campus to General Program Field Examination, resulting from increased volumes of audit reconsideration requests being received in the campus and reduced staffing in Field Examination. This deviation directly impacts General Program Field Exam and Campus Correspondence Exam. Specialty Field inventory should be worked following normal procedures.

Background:

The FY23 SB/SE Field Exam Workplan increased Area Office inventory volumes that significantly limited the number of Audit Recons that could be worked by Field Examiners. The FY24 and subsequent SB/SE Enterprise Workplans continue to present this issue.

Procedural Change:

All cases will continue to be screened to ensure they meet reconsideration criteria as defined in IRM 4.13.1.2.1, Criteria for Reconsideration. The Centralized Reconsideration Unit (CRU) will also continue to receive Area Office Audit Recons and will determine how the cases would be assigned in the Field based on the Employee Group Code (EGC) of the Transaction Code (TC) 420. The table below

outlines the deviation guidance regarding Area Office Audit Recon cases.

####

<div></div>	<div></div>
<div></div>	<div></div>
<div></div>	<div></div>
<div></div>	<div></div>
<div></div>	<div></div>

####

Effective Date and Effect on Other Documents:

This temporary guidance is effective immediately. This deviation from IRM 4.13.1.4.5, Area Office Reconsiderations, is in effect until September 30, 2026, and will not be incorporated into the affected IRM.

Contact:

If you have questions, please contact the Program Manager of Exam Field and Campus Exam Policy.

Distribution: IRS.gov