



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

October 01, 2015

Control Number: SBSE-04-1015-0063
Expiration Date: March 31, 2016
Impacted: IRM 4.10.3

MEMORANDUM FOR EXAMINATION AREA DIRECTORS

FROM: Scott Irick /s/ **Scott E. Irick**
Director, Examination/AUR Policy

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

The purpose of this memo is to reissue IG Memorandum SBSE-04-0115-0004 dated January 20, 2015, which changed the requirement to hold a GMCM from no later than 14 business days to no later than 30 business days after completion of the initial appointment. 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 examinations.

This guidance will be incorporated into IRM 4.10.3, *Examination Techniques*, by March 31, 2016.

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

cc: www.irs.gov