



DEPARTMENT OF THE  
TREASURY INTERNAL  
REVENUE SERVICE  
Washington, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

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Impacted IRMs 4.25.1 and 4.25.10

MEMORANDUM FOR DIRECTOR, SPECIALTY EXAMINATION; CHIEF, ESTATE  
AND GIFT TAX EXAMINATION; AND TERRITORY AND  
GROUP MANAGERS, ESTATE AND GIFT TAX  
EXAMINATION

FROM:

Alfredo Valdespino  
Acting Director, Specialty Examination Policy

Alfredo Valdespino

Digitally signed by Alfredo Valdespino  
DN: c=US, o=U.S. Government, ou=Department of the  
Treasury, ou=Internal Revenue Service, ou=People,  
serialNumber=391379, cn=Alfredo Valdespino  
Date: 2016.11.08 14:51:15 -0600

SUBJECT: Estate and Gift Enclosures with Correspondence to Representatives and  
Appointees

The purpose of this memorandum is to issue interim guidance to clarify procedures when sending examination reports, waivers, etc. (e.g. Forms 4549, 890, 1273, 3233, etc.) when a valid Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, or Form 706, Page 2, Part 4 authorization is on file for the taxpayer. Publications sent to the taxpayer should always agree with the enclosures listed on the taxpayer's cover letter to avoid confusion. However, blank forms and publications available on IRS.gov should not be included when sending copies of letters, examination reports, waivers, etc. with Letter 937, *Transmittal Letter for Power of Attorney*, or other cover letter sent to representatives and appointees. For example, Pub 3498, *The Examination Process*, should not be included with a representative's or appointee's copy of the examiner's report transmittal cover letter. This guidance is consistent with the Form 2848 instructions, and Form 8821, which state that representatives and appointees will not receive forms, publications, and other related materials with the notices. Please ensure this information is distributed to all affected employees within your organization.

This guidance is effective immediately and will be incorporated into IRM 4.25.1, *Estate and Gift Tax Examinations* and 4.25.10, *Estate and Gift Tax, Case Closing Procedures* within one year of issuance.

If you have questions, you may contact me or have a member of your staff contact Lisa M. Piehl, Program Manager, Estate and Gift Tax Policy.

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