



COMMISSIONER
LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

June 14, 2016

Control Number: LB&I-04-0616-003
Expiration Date: 06-14-2018
Affected IRM: 4.46.3

MEMORANDUM FOR ALL LARGE BUSINESS AND INTERNATIONAL EMPLOYEES

FROM: Douglas W. O'Donnell /s/ *Douglas W. O'Donnell*
Commissioner, Large Business and International Division

SUBJECT: Interim Guidance on Initial Taxpayer Contact in Examination
Cases

Purpose: The purpose of this memorandum is to issue guidance to LB&I employees on initial contact with taxpayers until IRM 4.46.3 is revised and published.

Background/Source(s) of Authority: Memorandum from the Deputy Commissioner, Services and Enforcement dated May 20, 2016.

Procedural Change: See the attached revision of IRM 4.46.3.1.6, *Contacting the Taxpayer*. Initial taxpayer contact must be made by mail before making telephone contact.

Effect on Other Documents: This guidance will be incorporated into IRM 4.46.3, *Planning the Examination* by a date not to exceed two years from the date of this memo.

Effective Date: June 14, 2016

Contact: Jackie Topping, Program Manager (602) 636-9412.

Attachment

Distribution:
[IRS.gov \(http://www.irs.gov\)](http://www.irs.gov)

Attachment Interim Guidance: LB&I-04-0616-003**4.46.3.1.6****Contacting the Taxpayer**

- (2) All initial contacts with taxpayers to commence an examination must be made by mail using the appropriate initial contact letters. For the LB&I examination of a corporation, partnership or other business return types, examiners will use Letter 2205-L, *LB&I Initial Contact Letter*. Letter 2205-L is only applicable to business returns and includes a reference to a web link to access and download Publication 1 and Notice 609 at www.irs.gov/businesses. The transfer pricing IDR should be issued with any form of the initial contact letter on all LB&I cases when a Form 5471 or Form 5472 is attached to the return. After mailing the contact letter, and sufficient time has lapsed for the taxpayer to respond (allow 14 calendar days from mailing the letter), examiners can then initiate contact by telephone with the taxpayer as needed.

The rest of the subsection remains the same.