



DEPUTY COMMISSIONER

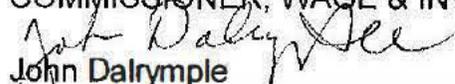
DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

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MEMORANDUM FOR COMMISSIONER, LARGE BUSINESS & INTERNATIONAL  
COMMISSIONER, SMALL BUSINESS & SELF-EMPLOYED  
COMMISSIONER, TAX-EXEMPT & GOVERNMENTAL  
ENTITIES  
COMMISSIONER, WAGE & INVESTMENT

FROM:

  
John Dalrymple  
Deputy Commissioner for Services and Enforcement

SUBJECT:

Change in Policy on Initial Taxpayer Contact in Examination  
Cases

**Effective immediately, all initial** contacts with taxpayers to commence an examination must be made by mail, instead of the telephone, using the appropriate initial contact letters. Although we recognize making initial contact by telephone to schedule an appointment in some of our examination operations has been a long-standing policy, we are changing our practice in response to the continuing threat of phone scams, phishing, and identity theft.

Employees will use the appropriate initial contact letters listed in the Internal Revenue Manual (IRM) to notify a taxpayer when a return is selected for examination, and **will not** make **initial** contact by telephone. When a valid Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, is on file for the taxpayer, the appropriate initial contact letter will be mailed to the taxpayer and a copy of the letter will be mailed to the representative with Letter 937, *Transmittal Letter for Power of Attorney*. After mailing the contact letter, and sufficient time has lapsed for the taxpayer to respond (allow 14 calendar days from mailing the letter), employees can then initiate contact by telephone with the taxpayer as needed. We are evaluating our other contacts with taxpayers, outside of the examination context, to determine whether they present risks with respect to phone scams and other such threats.

Please ensure this guidance is distributed to all affected employees within your organization. Interim guidance specific to the respective functional IRMs reflecting this policy change should be issued in the near future, as needed.