



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

SMALL BUSINESS / SELF-EMPLOYED DIVISION

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MEMORANDUM TO SBSE DIRECTOR, FIELD COLLECTION
INVENTORY PROCESS IMPROVEMENT TEAM

FROM: Kristen E. Bailey
Director, Collection Policy

Kristen E. Bailey

Digitally signed by Kristen E. Bailey
DN: c=US, o=U.S. Government, ou=Department of the
Treasury, ou=Internal Revenue Service, ou=People,
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SUBJECT: IRM Deviation for Group Manager observations of revenue officer face-to-face contacts, either in the office or the field for revenue officers participating in an approved Virtual Field Inventory Process Improvement (FIPIT) Pilot.

The purpose of this memorandum is to issue guidance regarding the managerial requirement to observe one or more revenue officer face to face taxpayer contacts when the revenue officer is participating in an approved Virtual Field Inventory Process Improvement Team (FIPIT) Pilot. This deviation will apply only to cases and pilot participants while participating in an approved Virtual FIPIT Pilot and will remain in effect for a period of one year from the issuance date of this document. Please ensure this information is distributed to all affected employees within your organization.

IRM 1.4.50.5.2.3, *Collection Group Manager, Territory Manager and Area Director Operational Aid, Field and Office Observations* describes the benefits of observing a revenue officer during face to face contacts with taxpayers. Virtual Pilot participants may be assigned inventory beyond a reasonable commutable distance. If it isn't possible to observe the revenue officer during face to face contacts, either in the field or office, a conference or phone call may be substituted.

If you have any questions, please contact Jana McDaniel, Program Manager, Global Strategic Compliance at 513-263-3529 or Scott Pryde, Program Analyst, at 307-429-6030.

cc: Director, Headquarters Collection
Director, Field Collection
Director, Collection Inventory Delivery and Selection
SBSE Project Director, Future State
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