



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

October 16, 2019

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Impacted IRMs: 1.4.40 and 4.10.3

MEMORANDUM FOR AREA DIRECTORS, FIELD EXAMINATION

FROM: Maha H. Williams
Maha H. Williams Williams
Director, Examination Field and Campus Policy

SUBJECT: Group Manager Concurrence Meeting (GMCM)

Digitally signed by Maha H. Williams
Date: 2019.10.16 15:52:40 -04'00'

The purpose of this interim guidance memorandum is to advise SB/SE Field Examination employees that the time requirement to conduct the GMCM has changed. The GMCM should occur no later than 30 business days after completion of the initial appointment **or** 60 business days after the case is updated to Status 12, *Started*, in the Examination Returns Control System (ERCS), **whichever is first**.

This guidance is effective immediately and will be incorporated into IRM 4.10.3, *Examination Techniques*, and IRM 1.4.40, *SB/SE Field and Office Examination Group Manager*, within two years of issuance. Please ensure this information is distributed to all affected employees within your organization.

If you have questions, contact Cathy Demetra, Program Manager, Examination Field and Campus Policy, Field Exam General Processes.

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