



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

February 19, 2026

Control Number: SBSE-05-0226-0025
Expiration Date: September 30, 2026
Affected IRM(s): IRM 5.7.1
IRM 1.4.50

MEMORANDUM FOR DIRECTORS, ALL FIELD COLLECTION AREAS

FROM: Thomas Kramer Thomas D. Kramer
Director, Collection Policy

Digitally signed by Thomas D. Kramer
Date: 2026.02.19 16:55:58 -08'00'

SUBJECT: Revised Interim Guidance on Federal Tax Deposit (FTD) Alert Procedures

This memorandum supersedes guidance from SB/SE-05-0525-0026, Interim Guidance on Federal Tax Deposit (FTD) Alert Procedures, dated May 21, 2025, and issues updated guidance on the FTD Alert Program until IRM 5.7.1, FTD Alerts, is published. Please distribute this information immediately to all affected employees within your organization.

Purpose: This interim guidance (IG) memorandum provides updated guidance regarding the impact of the new Field Collection safety procedures on FTD Alert cases.

Background/Source(s) of Authority: The FTD Alert Program has recently acquired some enhancements that will be helpful to Field Collection. We now have a new interface that allows Collection Policy the capability of controlling the FTD Alert volume at the Area and Territory level prior to the alerts being created on ICS.

Procedural Change: Effective immediately, Field Compliance Managers/Territory Managers (FCM) may make a request to the Director of Collection Policy through their Area Director (AD) if they need to reduce the FTD Alert volume for their Territory for the upcoming quarter. The FCM must provide their AD with:

- The specific number of FTD Alerts each territory can work based on available resources,
- The reason for the adjustment, and
- The duration of the adjustment (i.e., one quarter).

Field Collection Managers/Territory Managers can request approval to reduce the volume of FTD Alerts received in the upcoming quarter through their Area Director. The AD will notify the Director of Collection Policy of the requested change.

Reminder:

The FTD Alerts are selected in the twelfth week of the quarter in March, June, September and December. If an adjustment is needed due to resource limitations, the FCM must allow time to obtain the proper approval to ensure the requested FTD Alert volume adjustment can be made prior to the FTD Alert issuances.

Effect on Other Documents: This guidance will be incorporated into IRM 5.7.1, Collecting Process, Trust Fund Compliance Handbook, FTD (Federal Tax Deposit) Alerts and IRM 1.4.50, Resource Guide for Managers – Collection Group Manager, Field Compliance Manager and Area Director Operational Aid by September 30, 2026.

Effective Date: This guidance is effective immediately.

Contact: If you have questions, contact Courtney Robinson, Program Analyst, via email. Field Collection personnel should direct any questions to Collection Policy through their management staff.

Distribution: Director, Collection
Taxpayer Advocate Service
www.irs.gov