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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 16, 2026

Control Number: SBSE-05-0726-0049
Expiration Date: 12-31-2026
Affected IRM: 5.1.5

MEMORANDUM FOR: Ronald Takakjy, Director
Civil Enforcement Advice and Support (CEASO)

FROM: Thomas Kramer, Director, Collection Policy Thomas D. Kramer Digitally signed by Thomas D. Kramer Date: 2026.07.16 16:02:11 -07'00'

SUBJECT: Deviation from Advisory Responsibilities for Probation and Restitution Cases

This memorandum issues temporary guidance on Advisory's (CEASO) responsibilities until 12/31/2026, during which time the deviation will be re-evaluated for permanency. Please ensure this information is distributed to all affected employees within your organization.

Purpose: The purpose of this memorandum is to implement temporary deviation procedures in accordance with Internal Revenue Manual (IRM) 1.11.2.2.4, When Procedures Deviate from the IRM, to guide CEASO employees working restitution and probation cases.

Background/Source(s) of Authority: Upon receipt of a new probation or restitution case, CEASO is responsible for the completion of various steps, as indicated in IRM 5.1.15.16(4), and must complete the actions within ten (10) business days of receipt of the notification. Additionally, IRM 5.1.5.18(6) establishes another 10-day timeframe for CEASO employees to initiate certain actions when a request for monitoring support is received from SB/SE Examination Technical Services. This memo outlines deviations from the current procedures, with regards to the two specified timeframes of ten (10) business days referenced above.

Procedural Change: Under this deviation, CEASO employees will proceed with the actions specified in IRM 5.1.5.16(4) upon receipt of a new probation or restitution case and shall now have twenty (20) business days to complete the required actions. The step actions specified in IRM 5.1.5.18(6), pertaining to CEASO's requirements following receipt of monitoring support requests, are no longer required based on the removal of SB/SE Examination Technical Service's need for CEASO monitoring under the conditions specified in paragraph (6).

Effect on Other Documents: This guidance is effective through 12/31/2026 and may be extended or incorporated in the IRM.

Effective Date: The deviations listed herein are effective as of the date of this memorandum.

Contact: If you have any questions, you may contact Andra Kullman, Acting Employment Tax Program Manager, or a member of your staff may contact Mindy Murphy - Field Restitution Program Analyst, Collection Policy, Employment Tax.

Distribution:
Director, Collection
Director, Examination
IRS.gov

Attachment to SBSE-05-0726-0049
The following changes are hereby effective immediately for IRM 5.1.5.

5.1.5.16 (XX-XX-XXXX)
Advisory Responsibilities – Probation and Restitution Cases
(4) Upon notification of a new probation or restitution case, CEASO will take the following actions no later than **twenty (20) business** days after receipt of the notification:

- Record the date on which the closing package is received from CI and ensure that all necessary documents are included in the package.
- Complete Form 13308, acknowledging the received date and Field Collection assignment (if applicable), in the Field Exam section of Part B (Lines 27-32) and forward a copy via secure e-mail. to the CI Field Office Coordinator.
- If additional information is required, request it from CI.
- If TC 914 has not been released, coordinate with CI to have it released. For all cases involving conditions of probation, the posting of TC 910 by CI will be verified using CC ENMOD, and any necessary coordination with CI will be completed.
- Create a new Non-Field Other Investigation (NF OI) using action code 182 (Probation).
- Create a new NF OI for restitution using action code 180 if there is restitution ordered and/or assessed.
- Conduct initial case analysis and enter pertinent information from the Judgment and Commitment Order, Form 13308, and Form 14104 to ICS case history.
- Determine the Conditional Probation Expiration Date as provided in IRM 5.1.5.16.3, below.
- Review the conditions of probation to determine what civil actions need to be taken, and the timing of those actions.

5.1.5.18 (XX-XX-XXXX)
Collection Actions on Cases with Restitution-Based Assessments (RBA)
(6) SB/SE Examination Technical Services may receive RBA files which cannot be assessed until the taxpayer has been released from prison and begun a period of court-ordered supervised release (cases with limited periods of enforceability). **When input of the RBA must be delayed until the period of court-ordered supervised release has begun, SB/SE Examination Technical Services will monitor the status of the taxpayer's release and proceed with input of the restitution-based assessment when allowable**. ~~Examination may request case monitoring support from CEASO on these cases. Requests for monitoring support will be received in the CEASO Centralized Restitution Unit organizational mailbox, *SBSE EEF Dallas Restitution~~. ~~Upon notification of a request for monitoring support, CEASO will initiate the following actions no later than ten (10) business days after receipt:~~

~~a. Create a new NF OI action code 180 (Restitution) if one is not currently assigned.~~
~~b. Establish follow-ups to monitor the taxpayer's prison release date on a monthly basis. Monitoring may be conducted through the Bureau of Prison website or by contacting the assigned Department of Justice probation officer.~~

~~c. Inform SB/SE Examination Technical Services of the taxpayer's scheduled prison release date within a minimum of 90 days (but not more than 120 days) prior to the scheduled release, via e-mail to *SBSE Tech Svs Criminal Restitution~~.

~~d. Continue to monitor the case on a monthly basis. CEASO will notify SB/SE Examination Technical Services via e-mail within five (5) business days if there is any change to the scheduled prison release date.~~