



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

October 26, 2017

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MEMORANDUM FOR DIRECTORS, COLLECTION AREA OPERATIONS

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SUBJECT: Revised Interim Guidance for Revenue Officers regarding
Changes for Securing a Collection Information Statement

This memorandum supersedes and revises prior interim guidance SBSE-05-0817-0040 titled Interim Guidance for Revenue Officers regarding Changes for Securing a Collection Information Statement issued, August 11, 2017. This revised memorandum:

- Changed the note for IRM 5.15.1.1(5) to clarify that revenue officers have the discretion to send the collection information statement to the taxpayer where there is a planned visit for discussion of the Collection Information Statement (CIS) during the interview.
- Modifies paragraphs 7 and 8 to remove guidance on issuing and serving summons that will be addressed in a future interim guidance.

IRM 5.15.1.1
Overview and Expectations

(2) An interview should be conducted in order to determine the appropriate case resolution. Request full payment of the tax liability. Encourage taxpayers to pay off the tax liability as quickly as possible. If taxpayers are unable to pay in full (and do not qualify for a Guaranteed Streamlined or In-Business Trust Fund Express Installment Agreement) secure a complete Collection Information Statement (CIS).

NOTE: If a taxpayer states during any interview that he or she wishes to consult with an authorized representative, the employee will suspend the interview to permit such consultation. See IRM 5.1.10.7.1, Rights During Interviews.

(5) Revenue officers will attempt to secure, review and discuss financial statements in the field. If you are unable to secure a financial statement on the initial contact, schedule a face-to-face follow-up appointment to complete, review and discuss the financial statement at the taxpayer's business, residence or representative's office. If meeting with the taxpayer at their place of business or residence will put the revenue officer at risk, schedule the appointment at the revenue officer's post of duty and document the case history. If the representative is not in the local area, refer to section (8) below.

NOTE: The revenue officer has the discretion to provide the financial statement to the taxpayer in advance when there is a planned field visit with the taxpayer to discuss the CIS during the interview.

Exception: If travel costs are a concern, discuss the case with your manager and document the case history if a field call will not be made. For example, if travel is limited or restricted by the budget, or if due to the distance for a follow-up field visit, it would not be an efficient and economical use of travel funds.

(6) If the taxpayer refuses to meet face-to-face with the revenue officer to complete, review and discuss the CIS, but agrees to provide financial information, the CIS may be secured by phone or correspondence. In these situations, the revenue officer must make a field call to verify assets unless a field call will put the revenue officer at risk. Whenever possible, the field call should be conducted in the presence of the taxpayer and/or the taxpayer's representative. If the representative is not in the local area, refer to section (8) below.

NOTE: If the taxpayer is unable to complete a financial statement at the time of the initial contact (e.g. health issue, scheduling conflict, taxpayer is out of town, taxpayer wants to confirm IRS employee's identity, etc.), but can meet face-to-face with the revenue officer within a reasonable amount of time (e.g., 2-3 weeks) that does not constitute refusal to meet. The face-to-face meeting should be rescheduled for the future date. If a face-to-face meeting is not conducted, the revenue officer must document the reason the financial statement was not secured during a face-to-face meeting in the ICS history.

REMINDER: Verification of assets through on-line or courthouse records does not replace the physical verification of assets during a field call.

(7) If the taxpayer refuses to complete the financial statement, the revenue officer must inform the taxpayer of enforcement action that may take place for failure to comply with the requests for information. The revenue officer will proceed with appropriate enforcement and/or administrative actions if the taxpayer is still unwilling to comply.

(8) When the taxpayer is represented and the representative affirmatively states that the taxpayer will not be present at the initial face-to-face interview, the revenue officer will interview the taxpayer's representative at the representative's office to complete, review and discuss the financial statement. If the taxpayer's representative needs time to secure the necessary information from the taxpayer, the revenue officer will schedule a follow-up appointment with the representative at the representative's office.

- If the representative states their efforts to secure the information needed to complete the CIS have been unsuccessful, ask the representative for permission to contact the taxpayer directly to secure the necessary information. If the representative consents to contacting the taxpayer directly, document the consent in the ICS history. Expectations, deadlines and consequences resulting from the taxpayer contact shall be communicated to the taxpayer and the representative. If the representative does not consent to contacting the taxpayer directly, the revenue officer will proceed with appropriate enforcement and/or administrative actions.

NOTE: If a taxpayer's representative is not located in the local area, ask the representative to travel to the taxpayer's business or residence to conduct the interview or participate in your interview of the taxpayer at the taxpayer's business or residence by speakerphone or conference call. If the representative refuses to travel or allow the revenue officer to interview the taxpayer directly, the revenue officer will inform the representative that the financial statement may be secured by phone or correspondence but that the revenue officer will need to make a field call to verify the taxpayer's assets. Once the financial statement has been secured, the revenue officer must make a field call to verify assets, if not physically verified previously or unless a field call will put the revenue officer at risk. Whenever possible, the field call should be conducted in the presence of the taxpayer and/or the taxpayer's representative.

This guidance will be incorporated in [IRM 5.15.1.1](#), *Overview and Expectations*, in the *Financial Analysis Handbook*, within one year of the date of this memorandum.

If you have questions, please contact me, or a member of your staff may contact Senior Program Analyst, Cynthia Cooper. Field personnel should direct any questions, through their management staff to the appropriate Area contact.

cc: National Taxpayer Advocate
Director, Field Collection
irs.gov