



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

October 28, 2016

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MEMORANDUM FOR ALL INDIAN TRIBAL GOVERNMENT (ITG) EMPLOYEES

FROM: Christie J. Jacobs */s/Christie J. Jacobs*
Director, Indian Tribal Governments

SUBJECT: Initial Taxpayer Contact in Examination Cases

Purpose: We're changing the way ITG employees make initial contact with taxpayers when opening an examination.

Background/Source(s) of Authority: Memorandum from the Deputy Commissioner for Services and Enforcement, [Change in Policy on Taxpayer Contact in Examination Cases](#), dated May 20, 2016.

Procedural Change: All employees must stop calling taxpayers to start an examination. You must initially contact taxpayers by mail using the appropriate initial contact letter to notify a taxpayer that we've selected his/her return for examination. When a valid Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, is on file for the taxpayer, also mail the appropriate contact letter to the taxpayer's representative. You can contact the taxpayer 10 business days after mailing the letter.

Effect on Other Documents: We'll revise IRM 4.86.5.12, *Opening the Examination*, and IRM 4.86.5.15.1, *Contacting and Working with Tribes*, within two years from the date of this memo to incorporate the Servicewide policy change on initial taxpayer contact in examination cases.

Effective Date: October 28, 2016

If you have any questions, please contact ITG Compliance Program Management staff at 855-243-4024.

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