



COMMISSIONER  
TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

June 28, 2021

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4.82 and 4.86

MEMORANDUM FOR TAX EXEMPT AND GOVERNMENT ENTITIES  
EXAMINATION EMPLOYEES

FROM: Edward T. Killen */s/ Edward T. Killen*  
Deputy Commissioner, Tax Exempt/Government Entities

SUBJECT: Further Extended Modification of Exam Activity

This memorandum supersedes the previous memorandum issued on December 15, 2020, entitled, "Extended Modification of IDR Enforcement Timelines due to COVID-19 Considerations and Resumption of Exam Activity". It extends the guidance regarding resumption of TE/GE exam activities post July 15, 2020 which will be effective until September 30, 2021.

Modified Exam Activity:

All operations will continue under normal procedures except as detailed below.

- Depending upon the facts and circumstances of the taxpayer and the case, you can schedule in-person appointments. In general, limit face-to-face taxpayer interaction to only those instances where such interactions are needed and are undertaken with consent of the taxpayer and approval of the front-line manager.

Note: If meeting the taxpayer, or an onsite visit, is necessary to conduct the exam and the taxpayer does not agree to a face-to-face meeting, you should consult your manager for next steps.

- Otherwise, continue to schedule appointments virtually, where appropriate. We continue to support performing our work virtually to accommodate our employees and taxpayers who may have concerns with in-person contact.

Note: The exception of utilizing virtual interactions are for taxpayers and/or employees who are unable, due to the COVID-19 pandemic, to participate in face-to-face taxpayer interactions. Notwithstanding this modification memorandum, managers retain the

discretion to continue with the modified exam activity when in their judgment the interests of tax administration warrant.

- Continue to conduct virtual appointments by teleconference, WebEx or Zoom.gov following appropriate guidelines and subject to system availability.
- Approval of Authorizations for case related travel:
  - City-To-City Travel: You must continue to obtain written approval of the TE/GE Commissioner or Deputy Commissioner via Form 15251, Approval Request for Travel Exception.
  - Local Travel: Effective immediately, approval authority will reside with the frontline manager.

In addition to TE/GE guidance in this memorandum, employees must continue to follow COVID-19 [Servicewide guidance](#) that includes coordinating requested time in the office with your manager. For field activity and interactions, you should also follow applicable state and local guidance in addition to policies prescribed by the taxpayer's place of business.

While we cannot anticipate and provide guidelines for every possible situation, all TE/GE employees must continue to exercise sound business judgment and be sensitive to the health, safety, and concerns of themselves and taxpayers. We will continue to monitor and will provide additional guidance as new developments occur.

The direction provided within this memorandum is effective until September 30, 2021.

If you have questions or concerns, please contact your manager.

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