



COMMISSIONER
TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

September 27, 2021

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Expiration Date: December 31, 2021
Affected IRM: 4.71, 4.72, 4.75, 4.81,
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 TEGE-04-0621-0014, "Further Extended Modification of Exam Activity", issued June 28, 2021. It extends the guidance regarding resumption of TE/GE exam activities post July 15, 2020 which will be effective until December 31, 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 (or other virtual tools provided by the IRS) 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 December 31, 2021.

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

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