



COMMISSIONER
LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 29, 2020

Control Number: LB&I-01-0720-0015
Expiration Date: 07/28/2022
Affected IRM: 1.1.24, 4.51.2

MEMORANDUM FOR ALL LB&I SENIOR EXECUTIVES

FROM: Douglas W. O'Donnell /s/ *Douglas W. O'Donnell*
Commissioner, Large Business and International Division

SUBJECT: Publishing Guidance; Signature Authority; Discontinuing
Industry Directive Format

Publishing Guidance: The LB&I Policy Office became operational on February 16, 2020, under the Assistant Deputy Commissioner Compliance Integration (ADCCI). This office is charged with:

- Applying a consistent approach to LB&I operations to ensure they align with LB&I strategic goals and objectives.
- Documenting LB&I policies and monitoring adherence to those policies.
- Ensuring published guidance is coordinated and vetted with internal and external stakeholders as appropriate.

Consistent with this authority, any instructions to staff, such as delegation orders, interim guidance, and guidelines directing a course of action will be cleared for publication through an internal management document (IMD) coordinator in ADCCI under processes set forth by the Policy Office. The approval and document routing process will not change. The Policy Office will ensure that all LB&I stakeholders have an opportunity to comment on the guidance and that subject matter experts (SMEs) and appropriate management approve the technical aspects of the guidance.

Signature Authority: For guidance affecting more than one practice area or IRM section, the signature authority will move from the LB&I Commissioner to the Assistant Deputy Commissioner Compliance Integration. Signature authority for interim guidance affecting only one practice area will move from the LB&I Commissioner to the Director overseeing the program. The Policy Office will pre-review the guidance and determine

the impact or scope. This change aligns with Servicewide policy that the program director is the signatory for interim guidance and is ultimately responsible for the content. At the discretion of the LB&I Commissioner, guidance may be signed at a higher level. See IRM 1.11.10.2.7. The signature authority for the IRM sections listed in Appendix A of this memorandum will transfer to the Assistant Deputy Commissioner Compliance Integration. Additional transfers will be made later.

Industry Directive Format: Interim Guidance (IG) memoranda are recognized Servicewide as the format for issuing procedural guidance quickly rather than waiting for an IRM update. See I.R.M. 1.11.10 (Interim Guidance Process). IG memoranda have procedures for clearance, and systems for publishing and monitoring effective dates. To avoid duplication, and to fill gaps in existing directive procedures, we will no longer use the industry directive format set forth in IRM 4.51.2.6, Developing Administrative Guidance – LMSB Directives. All existing directives will be evaluated and either incorporated into the IRM or revoked. The LB&I Policy Office will coordinate this process.

Effect on Other Documents: This guidance will be incorporated into IRM 1.1.24, Organization and Staffing – Large Business and International Division, and IRM 4.51.2, [LB&I] Administrative Guidance, by a date not to exceed two years from the date of this memorandum.

Contact: Questions about this memorandum may be directed to the [LB&I Policy Office](#).

Attachment

cc: www.irs.gov

Appendix A Signatory Authority Transferred to ADCCI

IRM	Title	Transfer From:
4.36.1	Joint Committee Process Overview	NECPA
4.36.2	Identification of Joint Committee Cases	NECPA
4.36.3	Examination Team Responsibilities	NECPA
4.36.4	Joint Committee Review Team Procedures	NECPA
4.36.5	Reports	NECPA
4.47.1	Computer Audit Specialist Program (CAS)	WCPA
4.47.2	CAS Technical and Procedural Information	WCPA
4.47.3	Statistical Sampling Auditing Techniques	WCPA
4.48.1	Overview of Engineering Program	ECPA
4.48.3	Tangible Personal Property Valuation Guidelines	ECPA
4.48.4	Business Valuation Guidelines	ECPA
4.48.5	Intangible Property Valuation Guidelines	ECPA
4.48.6	Real Property Valuation Guidelines	ECPA
4.51.8	Compliance Assurance Process (CAP) Examinations	ECPA
	Practice Network and Industry SME	Enterprise
4.11.6	Changes in Accounting Methods	Enterprise
4.37.1	Financial Products Specialty	Enterprise
4.41.1	Oil and Gas Handbook	Ent/WCPA
4.42.1	Introduction (Insurance Industry)	Enterprise
4.42.2	Life Insurance Companies	Enterprise
4.42.3	Examination Methods and Techniques	Enterprise
4.42.4	Audit Techniques for Specific Areas/Potential Adjustments	Enterprise
4.42.5	Miscellaneous	Enterprise
4.42.6	Glossary	Enterprise
4.43.1	Retail Industry	ECPA
25.21.1	Branded Prescription Drug Fee	Enterprise
25.21.2	Insurance Provider Fee	Enterprise
4.52.1	Global High Wealth Program Processes and Procedures	PTE