



Small Business/Self-Employed Division

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

July 10, 2020

MEMORANDUM FOR ALL FIELD COLLECTION EMPLOYEES

FROM: Hank Kea
Director, Field Collection,
Small Business/Self- Employed Division

SUBJECT: Field Collection Interim Guidance for COVID-19
Field Work

The COVID-19 pandemic, beginning March 2020, significantly affected Field Collection (FC) employees' ability to conduct face to face investigative and enforcement activities with the public. Throughout the COVID-19 pandemic, Field Collection and IRS have emphasized employee safety as our number-one priority, and that will continue to be the case when the People First Initiative expires on July 15, 2020.

Effective July 16, 2020 and until further notice, Field Collection will continue to maximize telework and remote contact between employees and taxpayers for the vast majority of our cases. Face-to-face public contact/field activities will only occur in exceptional cases, as described below. They will not be routine or regularly occurring activities.

Field Collection employees may be permitted to conduct essential face-to-face public contact/field activities – on a voluntary basis, only when necessary and appropriate, and only with Territory Manager concurrence.

These limited face-to-face public contact/field activities may include making field contacts to view assets, serve summons, take necessary and appropriate investigative and/or enforcement actions, and conduct interviews with taxpayers, their designated representatives, and/or third parties at their homes or business locations (if there are no alternate locations where these activities can be performed), and will only be authorized when:

- There are no effective alternatives to face-to-face contact, and the failure to act poses a risk of permanent loss to the government, such as the expiration of a statute, assets being placed permanently beyond government reach, or the continuing pyramiding of employment tax liabilities:

or

- The taxpayer or representative has requested face-to-face contact and the RO and manager agree that field contact would advance the progress of the case.

In all instances, we will consider the personal facts and circumstances relative to each individual employee including factors such as risk status and personal safety concerns relative to the proposed face-to-face public contact/field activities. Employees must conduct all face-to-face public contact/field activities with caution and extreme sensitivity to the taxpayer's personal circumstances, and how the taxpayer has been impacted by the COVID-19 pandemic. Employees must apply good judgment in determining when public contact and/or enforcement action is appropriate and should use Soft Contact procedures to determine the impact of the national emergency on the taxpayer. The IRM provides employees with the necessary authorities and discretion to appropriately handle unusual situations and hardship issues.

In all instances of public contact, employees are expected to wear masks or other face coverings, practice social distancing, and adhere to CDC guidelines (handwashing, etc.) to guard against possible exposure to or spread of COVID-19. Where possible, employees should consider conducting the meeting with the taxpayer in an IRS facility (such as, Taxpayer Assistance Centers) equipped with plexi-glass barriers. Regarding the use of Taxpayer Assistance Centers (TAC) to meet with taxpayers, be aware that not all TACs are open and the nature of the continued risks associated with COVID may result in additional closings of TACs that may be open. Prior to scheduling any meeting with taxpayer at a TAC, you must contact the local TAC manager and ensure it is open and available and schedule a specific date and time for use. In some cases social distancing requirements will dictate that TAC space is not available despite it being open. You are expected to follow TAC procedures, including asking taxpayers to be masked and to not be accompanied by more than one person, as well as cleaning work areas after use.

Field Collection employees and managers should use this document, along with the attached checklist, and other COVID-19 related federal, state, and local guidance on health and safety, travel, restrictions on state/local business resumption status, and most importantly, knowledge as to the appropriateness of face-to-face public contact/field activities given local circumstances, when considering and approving face-to-face public contact/field activities.

Questions and concerns regarding face-to-face field activities should be shared with your manager.

Field Collection Checklist for COVID-19 Field Work

Employees, Group Managers, and Territory Managers should consider the list below prior to proposing or approving field contact, to ensure all necessary precautions are taken for employee and public safety.

- Priority of the Field Work
 - Exigent circumstances (i.e., jeopardy, statute issues)
 - Risk of permanent loss to the government
 - Placement of assets beyond the reach of the government
 - Continuing pyramiding of employment tax liabilities
 - Taxpayer and/or Power of Attorney requests revenue officer face-to-face contact and RO and manager agree that field contact would advance the progress of the case

- Location of the Field Work
 - Are state/local orders/restrictions currently in place?
 - Must the contact take place in the taxpayer or representative's business or residence? Avoid contact inside personal residence, if at all possible. Can the contact be conducted inside or outside or at an IRS facility (Taxpayer Assistance Center) with plexi-glass barriers?
 - a. Prior to scheduling any meeting with taxpayer at a TAC, you must contact the local TAC manager and ensure it is open and available and schedule a specific date and time for use.
 - b. In some cases social distancing requirements will dictate that TAC space is not available despite it being open.
 - c. You are expected to follow TAC procedures, including asking taxpayers to be masked and to not be accompanied by more than one person, as well as cleaning work areas after use.

- All Employees Requesting Field Work Will Confirm:
 - No cough, fever, trouble breathing or other COVID-19 symptoms
 - No close contact with positive COVID-19 individuals with above symptoms
 - No regular contact with/responsibility for individuals high risk category, or with chronic illnesses
 - **Note:** If an employee doesn't feel well, do not conduct face to face contact

- Mitigating Potential Exposure
 - Review current CDC Guidelines
 - Utilize PPE (face mask, hand sanitizer)
 - Social Distancing (consider conducting interview in open setting, i.e. outside)
 - ROs travel alone in their POVs

Field Collection
Checklist for COVID-19 Field Work

- Immediately upon Field Contact
 - Approach each contact with caution and extreme sensitivity to the taxpayer's personal circumstances
 - Assess the risk of situation (e.g., physical layout of the contact location, ability to social distance, etc.)
 - Assess the impact of the situation on the taxpayer
 - Consider taxpayer stress and fatigue, even where taxpayers have not experienced any personal illness or monetary loss from the pandemic

- Post Field Activity Reminders
 - Sanitize or wash hands; avoid touching face
 - Report any potential COVID-19 symptoms ASAP

Share concerns or unusual circumstances related to the field activity with your manager