



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

April 25, 2012

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MEMORANDUM FOR DIRECTORS, EXAMINATION AREA OPERATIONS
DIRECTORS, OFFICE OF APPEALS
INDUSTRY DIRECTORS, LARGE BUSINESS AND INTERNATIONAL

FROM: Rodney M. Kobayashi /s/ *Rodney M. Kobayashi*
Director, Technical Services

SUBJECT: Revised Letter 531, Statutory Notice of Deficiency

This interim guidance memorandum is being issued to advise that Letter 531, *Statutory Notice of Deficiency*, should be used in lieu of Letter 531-T, (*formally Letter 531(DO)*) *Notice of Deficiency*, and Letter 1384, *Notice of Deficiency*.

Effective immediately, Letter 531 is to be used for all notices of deficiencies for taxpayers both in and out of bankruptcy. Notice 1421, *How Bankruptcy Affects Your Rights to File a Petition in Tax Court in Response to a Notice of Deficiency*, is a new document that will be inserted with the Letter 531 for taxpayers in bankruptcy at the time the notice is issued. This notice is available on the publishing website at <http://core.publish.no.irs.gov/notices/pdf/59101a12.pdf>.

Due to the revision schedule for the Report Generation Software (RGS), the revised Letter 531 will not be available through RGS until the February 2013 update. Until that time, the letter can be found at <http://core.publish.no.irs.gov/letters/pdf/40223d12.pdf> on the publishing website.

This guidance will be incorporated into IRM 4.8.9, *Statutory Notices of Deficiency*, and IRM 4.8.2, *Technical Services – Case Processing*, by April 25, 2013.

If you have any additional questions, you may contact me or have a member of your staff contact Suzanne Bates, Sr. Policy Analyst, Technical Services.

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