



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

June 23, 2025

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Impacted IRM: 1.4.50

MEMORANDUM FOR DIRECTOR, FIELD COLLECTION

FROM: Thomas D. Kramer
Director, Collection Policy

Thomas D. Kramer
Digitally signed by Thomas D. Kramer
Date: 2025.06.23 15:57:39 -0700'

SUBJECT: New Form 15675 for submission of sensitive case reports

This memorandum serves as interim guidance to provide for the use of Form 15675, SB/SE Division Sensitive Case Report, when submitting case information to leadership on potentially sensitive tax cases. Please distribute this information to all affected employees in your organization.

Purpose: The purpose of this memorandum is to issue procedural guidance and provide for the usage of Form 15675 when submitting sensitive cases to the executive.

Background: IRM 1.4.50.11.10 discusses sensitive case reports (SCRs). Sensitive case reports are used to notify leadership of investigations of high-profile taxpayers, or instances where a planned enforcement action will have a broad impact on the welfare of third parties. The reports serve as a situational awareness of such cases for leadership's preparedness for potential Congressional inquiries or media attention. High-profile taxpayers include well-known entertainers, national sports figures, prominent political figures and state or large municipal governments.

Procedural Change: SB/SE Supervisory Revenue Officers will generate the Form 15675, SB/SE Division Sensitive Case Report, from the Published Products Catalog when submitting case information to leadership on potentially sensitive tax cases.

Effect on Other Documents: This guidance will be incorporated into IRM 1.4.50, Collection Group Manager, Field Compliance Manager and Area Director Operational Aid within 2 years from the date of this memorandum.

Effective Date: This guidance is effective from the date of this memorandum.

Contact: If you have any questions, please contact Joseph Monsour, Senior Program Analyst, Global Strategic Compliance group.

Attachments: Form 15675

Distribution:

Director, Field Collection

Director, Civil Enforcement Advice and Support Operations

Special Counsel (GL) L&A

Irs.gov

SB/SE Division Sensitive Case Report

Case name		TIN	
MFT		Tax Periods	
		+ X	
		+ X	
		+ X	
		+ X	
		+ X	
Function reporting <i>(Select one or type a custom entry)</i>		Area/Specialty	
Territory		Group/Team	
Type of report	Sensitive case criteria <i>(Select one or type a custom entry)</i>		
Start date in this function	Potential dollars involved	Criminal referral ☐ No ☐ Yes	

Case or issue summary *(text box will expand to fit text entered)*

Recent activity requiring report *(text box will expand to fit text entered)*

Next case action(s) *(text box will expand to fit text entered)*

Estimated date of next case action(s)

Barriers to resolution *(if any) (text box will expand to fit text entered)*

Collection Employees Only

Lien filed ☐ No ☐ Yes	Notice of levy issued ☐ No ☐ Yes	Seizure ☐ No ☐ Yes	Third Party Payer (TPP) ☐ No ☐ Yes
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Examination Employees Only

Reason for audit selection *(DIF, project, etc.)*

Submitted By

Name	Title	Signature	Date
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