



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR DIRECTORS, COLLECTION AREA OPERATIONS

FROM: Kristen E. Bailey /s/ Kristen E. Bailey
Director, Collection Policy

SUBJECT: Interim Guidance for Initial Taxpayer Contact

The purpose of this interim memorandum is to revise initial contact procedures for revenue officers.

IRM 5.1.10.3, *Initial Contact*, provides guidelines for situations when a taxpayer or representative contacts a revenue officer in response to an appointment letter. Effective with this memorandum, contacts received by a revenue officer in response to a Form 2246, *Field Contact Card*, will be treated in the same manner as contacts received in response to an appointment letter. When a taxpayer and/or representative calls in response to an appointment letter or a Field Contact Card, revenue officers will follow the actions described in IRM 5.1.10.3(4).

This guidance will be incorporated in IRM 5.1.10, *Taxpayer Contacts*, within one year of the date of this memorandum.

If you have questions, please contact me, or a member of your staff may contact Deni Rosenberg, Senior Program Analyst.

cc: National Taxpayer Advocate
Director, Field Collection
irs.gov