DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

LARGE BUSINESS AND
INTERNATIONAL DIVISION

June 2, 2025

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Affected IRM(s): 4.63.4

MEMORANDUM FOR: ALL LB&I IIC CCU (TERRITORY 5) TAX EXAMINERS

FROM: Judith A. McNamara /s/ *Judith A. McNamara*
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SUBJECT: Interim Guidance on a 30 Calendar Day Follow-up ERCS Indicator on International Individual Compliance (IIC) Tax Examiner Cases

This memorandum communicates guidance for International Individual Compliance (IIC) tax examiners (TEs) in the Campus Compliance Unit (CCU) to update ERCS with action code 04 and replace the default 15 calendar day follow-up with a 30 calendar day follow-up, when sending Letter 915, Letter 915 (SP), Letter 4149, or Letter 4149 (SP), until IRM 4.63.4.6.2.2, Initial Contact for IIC Tax Examiner Cases, can be updated.

Purpose: This memorandum provides interim guidance that IIC CCU (Territory 5) TEs update ERCS for a 30 calendar day follow-up, instead of the default 15 calendar day follow-up for office examinations when sending Letter 915, Examination Report Transmittal, for straight deficiency, or mixed deficiency and overassessment cases in office examination. Also, IIC TEs do not issue Letter 1912 after 15 calendar days of sending Letter 915 when no response has been provided, as noted for office examinations in IRM 4.10.8.12.1 (8)(a), 30-Day Letters**.**

Background/Source(s) of Authority: IRM 4.10.8.12.1(8)(a), 30-Day Letters, states when Letter 915, Examination Report Transmittal**,** is used to transmit the examination report for office examination, ERCS should be updated to action code 04 for a 15 calendar day follow-up. If the taxpayer does not respond in 15 days, the examiner will prepare and issue Letter 1912, Follow-Up Letter Transmitting Examination Reports, and update ERCS action code to 07 for a 15 calendar day follow-up.

A 15 calendar day follow-up is too short for international cases and the follow-up letter is not necessary. Also, IRM 4.10.8.12.1 does not list procedures for when Letter 4149, We Have Not Received Your U.S. Self-Employment Tax Return, is transmitted with the examination report. Since IIC TEs send the examination report in initial contact, instructions are being added to IRM 4.63.4.6.2.2, Initial Contact for IIC Tax Examiner Cases, for these international cases.

Procedural Change: The procedural change can be found in Attachment 1.

Effect on Other Documents: This guidance will be incorporated into IRM 4.63.4.6.2.2, Initial Contact for IIC Tax Examiner Cases, by a date not to exceed two years from the date of this memo.

Contact: LB&I Policy Office through the LB&I Policy Gateway and create a request.

Attachment

Distribution: www.IRS.gov

Attachment 1 - LB&I-04-0625-0007

IRM 4.63.4.6.2.2 (insert paragraph (3))
(06-02-2025)
Initial Contact for IIC Tax Examiner Cases

3) When sending Letter 915, Letter 915 (SP), Letter 4149, or Letter 4149 (SP), leave the case in status code 12. Update ERCS using action code 04 and replace the default 15 calendar day follow-up with a 30 calendar day follow-up.

> **Note:** IIC TEs do not send Letter 1912, Follow-Up Letter Transmitting Examination Reports, after 15 calendar days with no response following the issuance of Letter 915, as noted for office examinations in IRM 4.10.8.12.1 (8), 30-Day Letters.