DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

March 26, 2025

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Expiration Date: 03-26-2027
Affected IRM(s): 1.4.40, 4.10.2, 4.10.8, 4.23, 4.24, 4.25, 4.26

MEMORANDUM FOR: DIRECTOR, SB/SE FIELD EXAMINATION
DIRECTOR, SB/SE SPECIALTY EXAMINATION

FROM: Heather J. Yocum /s/ *Heather J. Yocum*
Director, Examination Field and Campus Policy

SUBJECT: Temporary Guidance for Resolving Inventory Impacted by Staffing Reductions

Purpose: This memorandum provides temporary guidance to SB/SE Field and Specialty Examination (Exam) employees for resolving in-process cases impacted by recent reductions in staff. Examination employees must ensure impacted taxpayers' right to quality service (IRM 4.10.1.2.1.2, *Right to Quality Service*) is protected. While it will take time to resolve these cases, prompt action must be taken to contact taxpayers or representatives to let them know their case was impacted by recent staffing losses, the IRS is actively working to determine how best to resolve their case while minimizing burden, and someone will get back to them with additional information within 30 - 60 days. Employees should ensure taxpayers or representatives have the name and contact information of the manager or other point-of-contact (POC) (if the manager also departed), and protect statutes, as needed. Please ensure this information is distributed to all affected employees within your organization.

Background: The IRS, including Field and Specialty Exam, has experienced a significant reduction in staff due to the loss of probationary employees and the deferred resignation program (DRP). With such reductions, decisions on how to resolve in-process cases (inventory) that were impacted by these staffing losses must be made to ensure taxpayer rights are protected while also balancing the need to ensure remaining employees have manageable inventory levels.

Procedural Change: The procedures in this memorandum only apply to in-process cases impacted by recent employee losses. These cases can be identified by Aging Reason Codes (ARC) 147, *Released Training Probationary Employees*, and 148, *Deferred Resignation Program* (as shown on the Aging Reason Code listing) or 147 and 148 in the Title 31 Database. See Attachment 1- General Guidance for general instructions intended for both Field and Specialty Exam. See Attachment 2 – Field Exam Guidance for instructions specific to Field Exam cases. See Attachment 3 – Specialty Exam Guidance for instructions specific to Specialty Exam cases.

> **Note:** Field Exam cases that were assigned, but not started (status code 10) should be returned to the group's status 10 unassigned inventory. The manager or proxy may

close status 10 inventory using survey before assignment procedures outlined in IRM 1.4.40.4.6.3.2, *Survey Before Assignment*, when appropriate. Specialty Exam managers should coordinate decisions on status 10 inventory with their functional contacts in Exam Case Selection.

Effective Date and Effect on Other Documents: This guidance is effective immediately and for a period not to exceed two years from the date of this memorandum. It provides a temporary deviation from certain procedures outlined in the IRMs listed above.

Contact: Cathy Demetra, Program Manager, Examination Field and Campus Policy, Field Examination General Processes.

Distribution: IRS.gov (https://www.irs.gov)

Attachments: Temporary Guidance: SBSE-04-0325-0019

Attachment 1 – General Guidance	Attachment 2 – Field Exam Guidance	Attachment 3 – Specialty Exam Guidance

Attachment 1 – General Guidance

Managing Open Inventories of Separated Employees

Aging Reason Codes (ARC) or Title 31 Database codes 147 and 148 were put on cases impacted by the loss of probationary employees and the deferred resignation program. Group managers must ensure **all** impacted cases carry the proper code on Examination Returns Control System (ERCS) or the Title 31 Database. The code may need to be updated based on how the case is resolved (see Reassigning Cases Excluded from Management Directed Case Closure).

Group managers must perform a review of each in-process case file to determine if the case can be reassigned for immediate closure (management directed case closure) or if it must be reassigned for further development. The group manager may designate proxies, such as on-the-job instructors (OJI) or other examiners in the group, to assist with reviewing cases and making recommendations on the actions necessary to resolve the case. Field Exam managers should refer to IRM 1.4.40.4.6.6, *Grade Level of Work for Field Examination Cases*, and ensure requirements are adhered to.

> **Note**: Group managers may perform actions necessary for immediate closure without reassignment, when appropriate.
>
> **Note**: BSA field groups may place status 12 cases into status 14 to "suspense" the cases until they can be reviewed to determine appropriate action.

The determination of whether the audit will be discontinued or developed further will be based on:

a. Phase of the examination (e.g., pre-contact, initial contact, fact finding in which books and records were reviewed, report issuance, etc.)
b. The type of case (claim, nonfiler, regular classification, etc.)
c. Special features/issues involved (e.g., identity theft, fraud, etc.)
d. The size and nature of issues

For Return Preparer Visitation (RPV) cases assigned to Field Exam, see specific guidance in this memo:

- Due Diligence Visitation (DDV) cases
- Electronic Return Originator (ERO) Monitoring Visitation cases

Management Directed Case Closure

To the greatest extent possible, group managers should initiate or direct the immediate closure of in-process cases left by separated employees. The decision for the management directed case closure must be documented on the activity record (e.g., Form 9984, *Examining Officer's Activity Record*) with the following verbiage: "*Management directed case closure per IGM SBSE-04-0325-0019*".

The employee completing the management directed case closure should only take the actions necessary to process the case for closure. For example, if a Field Exam case file doesn't contain complete administrative lead sheets (per IRM 4.10.9.6(3), *Overview of Lead Sheets and Workpapers*), the employee should not spend time completing the lead sheets.

Reminder: If present, AIMS Freeze codes and certain AIMS indicators must be removed from cases before closure. See IRM 4.4.12.5, *AIMS Freeze Codes*, and IRM 4.4.12.6, *AIMS Indicators that Prevent a Closure*.

Note: Cases reassigned for management directed case closures must retain ARC or Title 31 Database code 147 or 148. Upon closure from the group, these cases will be excluded from National Quality Review samples (IRM 4.2.8, *Guidelines for SB/SE National Quality Review*).

Certain types of cases are excluded from management directed case closure; however, management directed case closures should generally be completed in situations listed in the table below.

If…	And…	Then…
Time was applied	The taxpayer was not contacted	Close the case as a survey after assignment. See Attachment 2 **– Field Exam**: Management Directed Case Closure - Survey After Assignment or Attachment 3 - **Specialty Exam**: Management Directed Case Closure - Survey After Assignment. **Note:** Special project cases (e.g., Sample A - High Income High Wealth (HIHW) enterprise cases, compliance initiative projects, etc.) may require approval from Headquarters or Planning and Special Programs (PSP) before they can be surveyed. Examiners and managers must follow the instructions in the project paper before closing these cases.
The taxpayer was contacted	No books and records were reviewed	Close the case as a survey after assignment. See Attachment 2 **– Field Exam**: Management Directed Case Closure - Survey After Assignment or Attachment 3 - **Specialty Exam**: Management Directed Case Closure - Survey After Assignment.

		Note: Special project cases (e.g., Sample A - High Income High Wealth (HIHW) enterprise cases, compliance initiative projects, etc.) may require approval from Headquarters or PSP before they can be surveyed. Examiners and managers must follow the instructions in the project paper before closing these cases.
Books and records were reviewed	No issues were fully developed	Close the case as a no-change. See Attachment 2 **– Field Exam**: Management Directed Case Closure - No-Change or Attachment 3 - **Specialty Exam**: Management Directed Case Closure - No-Change **Exception:** Claims for refund and requests for abatement must be examined or allowed in full following procedures in IRM 4.10.11, *Claims for Refund, Requests for Abatement, and Audit Reconsiderations*. Joint committee claims for refund are excluded from management directed case closure.
One or more issues were fully developed	The developed issues are not material (see IRM 4.10.7.4.4, *Significant Items*) or would likely result in additional tax less than the tolerance amount (see IRM 4.10.2.3.1(2)i, *Large Unusual or Questionable (LUQ) Items Defined*)	Close the case as a no-change. See Attachment 2 **– Field Exam**: Management Directed Case Closure - No-Change or Attachment 3 - **Specialty Exam**: Management Directed Case Closure - No-Change **Exception:** Claims for refund and requests for abatement must be examined or allowed in full following procedures in IRM 4.10.11, *Claims*

		for Refund, Requests for Abatement, and Audit Reconsiderations. Joint committee claims for refund are excluded from management directed case closure.
One or more issues were fully developed	Examination adjustments for the fully developed issues are material (see IRM 4.10.7.4.4, *Significant Items*) or the taxpayer is due a refund	Issue an examination report for the developed issue(s) and process the case for closure (based on agreement status). Additional information should NOT be requested from the taxpayer. **Reminder**: Document the decision for the management directed case closure in the activity record (e.g., Form 9984) with the following verbiage: *“Management directed case closure per IGM SBSE-04-0325-0019”*. **Exception:** Claims for refund and requests for abatement must be examined, fully allowed, or partially disallowed following procedures in IRM 4.10.11, *Claims for Refund, Requests for Abatement, and Audit Reconsiderations*. Joint committee claims for refund are excluded from management directed case closure.
All issues are fully developed	A report has been issued (i.e., the case is in report or 30-day letter status (e.g., status 13))	Complete necessary steps (e.g., review additional information received or protest, prepare rebuttal if needed, etc.) and process the case for closure (based on agreement status). **Reminder**: Document the decision for the management directed case closure in the activity record (e.g., Form 9984) with the following verbiage: *“Management directed case closure per IGM SBSE-04-0325-0019”.*

Cases Excluded from Management Directed Case Closure

Management directed case closure cannot be used for certain types of cases due to statutory requirements or the significant impact on customer service, taxpayer compliance, or the IRS's ability to collect assessed tax. Upon determining a case is excluded from management directed case closure, the ARC (or the Title 31 Database code) must be updated to **196, *Reassigned – Not Management Directed Closure***, even if the case is not immediately reassigned to another employee in the group.

The following case types (based on project, source, and status codes, as well as other features) are excluded from management directed case closure and must be reassigned:

Field Exam:

a. Cases needing further development as determined by the manager (see Managing Open Inventories of Separated Employees)
b. Project code 0077, Joint Committee
c. Project code 0264, Offer-in-Compromise
d. Project code 1140, Voluntary Disclosure Practice (VDP)
e. Source code 80, National Research Program (NRP), and source code 91, NRP Related Returns
f. Status 17, Fraud Development
g. Status 18, Acceptance by Criminal Investigation
h. Tracking code 7752, Operation Assistance Requests (OARs)

    Note: Cases with OARs are generally excluded from management directed case closure ***unless*** the taxpayer's issue that necessitated the OAR can be resolved using management directed case closure (e.g., claim allowed in full using survey procedures). See IRM 13.1.19.6.3, *OD/Function Employee Assigned the OAR Responsibilities*, and the SB/SE - TAS Service Level Agreement (SLA), for additional information.

i. Audit Reconsiderations
j. Client cases related to a promoter investigation. These cases have a project paper or other guidance in the case file. Managers should discuss the disposition of the case with the analyst identified in the project paper.
k. Identity theft cases in which the identity theft issue hasn't been resolved (i.e., the taxpayer's account needs to be corrected).
l. Innocent spouse cases (identified by TC 971 AC 065 on IMFOLT or TXMODA)

    Note: If the innocent spouse claim was filed preemptively related to an open examination, there is no balance due on the tax account, and the requesting spouse is not eligible for a refund, the manager may direct the case be no-changed using non-qualifying innocent spouse procedures. See IRM 25.15.6.5.3(1)c, *Form 8857 – Received From Taxpayer*.

m. Nonfiler cases

    Reminder: Review IMFOLT or TXMODA for TC 976/977 for delinquent return received by the Campus after Examination posts SFR TC 150. If a return was filed with the Campus, follow processing guidance in IRM 4.4.9, *Delinquent and Substitute for Return Processing,* depending on whether Campus processed the return or Exam must process the return.

n. Report of Foreign Bank and Financial Accounts (FBAR) cases

    Note: Employees should email servicewide.fbar.support@irs.gov for guidance with respect to assigned FBAR cases.

Specialty Exam:

a. Cases needing further development as determined by the manager (see Managing Open Inventories of Separated Employees) (e.g., engineering referrals (Estate and Gift))
b. Project code 0077, Joint Committee
c. Project code 0264 / tracking code 6506 (employment tax cases), Offer-in-Compromise
d. Source code 30, Excise Tax unpaid claims
e. Status 17, Fraud Development
f. Status 18, Acceptance by Criminal Investigation
g. Tracking codes 7640, 7641, and 7642, Form 637 Registration Compliance Reviews
h. Tracking code 7752, Operation Assistance Requests (OARs)

    Note: Cases with OARs are generally excluded from management directed case closure ***unless*** the taxpayer's issue that necessitated the OAR can be resolved using management directed case closure (e.g., claim allowed in full using survey procedures). See IRM 13.1.19.6.3, *OD/Function Employee Assigned the OAR Responsibilities*, and the SB/SE - TAS Service Level Agreement (SLA), for additional information.

i. Art Panel Referrals (Estate and Gift)
j. Audit Reconsiderations
k. Employment Tax cases with a potential worker classification (IRC § 7436) issue

    Note: Only excluded from management directed case closure if the worker classification issue was started. If the worker classification issue was identified as an issue, but the examiner had not started investigating the issue, the case may be no-changed or surveyed, depending on the circumstances (see Attachment 3 - Specialty Exam: Management Directed Case Closure - No-Change or Attachment 3 - Specialty Exam: Management Directed Case Closure - Survey After Assignment).

l. Nonfiler cases
m. Promoter Investigations
n. Report of Foreign Bank and Financial Accounts (FBAR) cases

    Note: Employees should email servicewide.fbar.support@irs.gov for guidance with respect to assigned FBAR cases.

Reassigning Cases Excluded from Management Directed Case Closure

To the extent possible, group managers should reassign cases excluded from management directed case closure.

> **Note**: For Field Exam cases, Exam Case Selection (ECS) and PSP will monitor unassigned status 12 inventories and may direct reassignment of cases with ARC 196 to other groups, territories, or areas, based on inventory needs.
>
> **Note**: Cases closing to Technical Services must be held until April 30, 2025, to ensure any relevant documentation is properly received and associated with the case.
>
> **Reminder**: Excluded cases must be updated to ARC (or the Title 31 Database code) **196, *Reassigned – Not Management Directed Closure***, even if the case is in status 10 awaiting reassignment.

Once reassigned, these cases should be worked following normal IRM procedures; however, for cases in the fact-finding phase, the group manager should direct examiners to limit the scope when possible and focus on developing/resolving mandatory and high priority issues (e.g., all NRP classified issues, issues raised in an OIC DATL request, innocent spouse relief, etc.). See Limiting the Scope of an Examination (Field Exam) or Limiting the Scope (Specialty Exam).

Attachment 2 – Field Exam Guidance

Management Directed Case Closure - Survey After Assignment

To close a case as a survey after assignment:

- Follow survey procedures in IRM 4.10.2.5.2, *Procedures for Surveying Returns After Assignment*, and IRM 4.10.2.5.3, *Surveying Claims* (claim cases).

    Exception: Do not prepare Form 1900, *Income Tax Survey*. The ARC on the case (147 or 148) will indicate the reason for survey after assignment.

- Use survey reason code "E" on Form 5546, *Examination Return Charge-Out Sheet*, or Form 5351, *Examination Non-Examined Closings* (whichever is applicable).

    Reminder: Approval from Headquarters or PSP may be required before surveying special project cases (e.g., HIHW enterprise cases). Follow the instructions in the project paper prior to surveying a project case.

- Document the decision for the management directed survey in the activity record, Form 9984, with the following verbiage: *"Management directed case closure per IGM SBSE-04-0325-0019"*.
- If the taxpayer was contacted, prepare Letter 1024, *Return Accepted as Filed*, signed and dated by the group manager, and mail it to the taxpayer upon closure from the group.

Reminder: Examiners should charge time devoted to surveying returns after assignment to Activity Code 615, Survey.

Management Directed Case Closure - No-Change

For management directed no-change case closures:

- Do **not** prepare or send a no-change report to the taxpayer.
- Do **not** prepare or send Letter 3401, *No Change Report Transmittal Letter*, to the taxpayer.
- Prepare Letter 590, *No Change Final Letter*; Letter 992, *No Change,* (ILSC flow through entities); or Letter 6099*, No Change Under Centralized Partnership Audit Regime – Partnership (and Letter 6099-A, No Change Under Centralized Partnership Audit Regime - Partnership Representative*) (BBA partnerships); signed and dated by the group manager, and mail it to the taxpayer upon closure from the group.
    Note: For innocent spouse cases closed as non-qualifying, Letter 3657, *No Consideration Innocent Spouse*, or Letter 3666, *Unprocessable/Transferred Claim IRC Section 66(c)*, must also be issued to the requesting spouse to notify them the request was deemed non-qualifying.

- Select "No letter required to be sent by CCP" on page 2 of Form 3198 under "Letter Instructions for CCP".
- Save a copy of the signed and dated letter in the case file.
- Use disposal code 02.

- Document the decision for the management directed no-change in the activity record, Form 9984, with the following verbiage: *“Management directed case closure per IGM SBSE-04-0325-0019”*.

Limiting the Scope of an Examination

When cases impacted by employee departures are reassigned, examiners may limit the scope of the examination. The extent to which the scope is limited is based on discussions and directives from the group manager as well as the examiner’s professional judgement given the facts and circumstances of the case, but it should generally be limited to issues that are mandatory and those that have significant impact on tax compliance or customer service. Refer to IRM 4.10.2.7.1.3, *Limiting the Scope*, and IRM 4.10.4.3.1, *Exception to the Minimum Requirements*, for additional information on limiting the scope of an examination.

> **Example:** An examiner is assigned an in-process identity theft case in which the taxpayer’s account needs to be corrected and the taxpayer’s (victim) secured delinquent return has limited audit potential (IRM 4.10.27.12.1.3 and IRM 4.10.27.12.2.3). Efforts should be focused on correcting the taxpayer’s account to reverse identity theft transactions and processing the delinquent return. The delinquent return should be accepted as filed unless there are material compliance issues.
>
> **Reminder:** All NRP classified issues are mandatory and must be examined. See IRM 4.22.6.6(6), *Individual Income Tax Examination Guidelines*.

Decisions and directives to limit the scope of the examination must be documented on the activity record in the case file with the following verbiage: *“Management directed limited scope examination per IGM SBSE-04-0325-0019”*.

Due Diligence Visitation (DDV) Cases

(1) **Examination Group:** For all DDV cases (Project Code: 0696 or 1130) left by separated employees, determine case status using the Return Preparer Visitation (RPV) SharePoint and use the If/Then table below to determine the next required action(s).

Note: If unable to access the RPV SharePoint, contact the Area DDV Coordinator for assistance.

If…	Then…
The tax return preparer was not contacted	Close the case using Disposal Code 32 and update to Status Code 41. Email the DDV Coordinator with the following: • Name Control • Last four (4) digits of the TIN Include “Case impacted by separated employee. No **contact** with tax return preparer.”

The tax return preparer was contacted but a report was not issued	Close the case using Disposal Code 02 and update to Status Code 41. Email the DDV Coordinator with the following: • Name Control • Last four (4) digits of the TIN • Include "Case impacted by separated employee. No report issued." **Note:** The DDV Coordinator will contact the tax return preparer to explain the visitation was discontinued.
A report (Form 5816) was issued	Reassign the case. **Note:** If the examiner assuming the case is not DDV trained, they should contact the DDV Coordinator for assistance.

(2) **DDV Coordinator:** Upon receipt of an email from the examination group communicating a case was closed due to employee separation, update the case file documents, Preparer Treatment Delivery Tool (PTDT), and any other forms requiring completion (including those that are normally completed by the examination group) to facilitate final closure. If the tax return preparer was contacted but a report was not issued, call the tax return preparer to explain the visitation was discontinued. For each case impacted by a separated employee that was not reassigned, document the activity record, Form 9984, with the following verbiage: *"Management directed case closure per IGM SBSE-04-0325-0019"*.

Electronic Return Originator (ERO) Monitoring Visitation Cases

(1) **Examination Group:** For all ERO cases left by separated employees, determine case status using the RPV SharePoint and use the If/Then table below to determine the next required action(s).

Note: If unable to access the RPV SharePoint, contact the Area E-file Monitoring Coordinator (EMC) for assistance.

If…	Then…
The ERO was not contacted	Email the Area EMC with the following: • Name Control • Electronic Filing Identification Number (EFIN) • Include "Case impacted by separated employee. No contact made with ERO."
The ERO was contacted but no Summary of Findings was completed	Email the Area EMC with the following: • Name Control • EFIN • Include "Case impacted by separated employee. No Summary of Findings completed."
The ERO was contacted, and Summary of Findings was completed	Email Area EMC with the following: • Name Control • EFIN

	• Include "Case impacted by separated employee. Summary of Findings was completed."

(2) **EMC:** Upon receipt of an email from the examination group communicating a case was closed due to employee separation, use the If/Then table below to determine the next required action(s).

If…	Then…
The ERO was not contacted	• Document the activity record, Form 9984, with the following verbiage: *"Management directed case closure per IGM SBSE-04-0325-0019"*. • Update the Data Collection Instrument (DCI). • Close the case.
The ERO was contacted but no Summary of Findings was completed	• Document the activity record, Form 9984, with the following verbiage: *"Management directed case closure per IGM SBSE-04-0325-0019"*. • Call the ERO and explain the visitation is discontinued. • Update the DCI. • Close the case.
The ERO was contacted, and Summary of Findings was completed	Follow normal procedures.

Attachment 3 - Specialty Exam Guidance

Management Directed Case Closure - Survey After Assignment

Employment Tax, Excise Tax, and Estate and Gift Tax:

- Follow survey procedures in the IRM for your respective function except for the following deviations:
  - Do not prepare survey reason forms. For cases in the Issue Management System (IMS) that require Form 2503 or Form 3187, upload the following document to IMS to avoid reject. **Note**: Aging Reason Code 147 and 148 will be used to identify the reason for survey after assignment.

    IMS Survey After Assignment SBSE-04-0325-0019

  - If the taxpayer was contacted, issue Letter 1024, *Return Accepted as Filed*, (signed by the group manager) in lieu of the letter directed in each function's respective IRM.
- Use **Survey Reason Code E**, Other, on Form 5546, *Examination Return Charge-Out Sheet*, or Form 5351, *Examination Non-Examined Closings* (whichever is applicable).
- Document the decision for the management directed survey in the case file with the following verbiage: *"Management directed case closure per IGM SBSE-04-0325-0019"*.

Bank Secrecy Act (BSA):

- If the taxpayer was previously contacted about a BSA examination, prepare and issue *BSA Closing Letter - Management Directed Discontinuation* (signed by the group manager). The letter can be accessed using the link below, downloaded, and edited to include the specific taxpayer's information.

  BSA Closing Letter - Management Directed Discontinuation

- Use Survey Reason Code 103, *Excess Inventory*, as the Title 31 Database survey reason code.
- Document the decision for the management directed survey in the case file with the following verbiage: *"Management directed case closure per IGM SBSE-04-0325-0019"*.

Management Directed Case Closure - No-Change

For management directed no-change case closures:

- Do **not** prepare or send a no-change report or transmittal letter to the taxpayer.
  Exception: Employment Tax examiners must provide the taxpayer a no-change report on Form 4666, *Summary of Employment Tax Examination*, in accordance with IRM 4.23.10.10.3, *Employment Tax No-Change Report*, with the appropriate Section 530 limitation language to avoid inadvertently giving the taxpayer a prior audit safe haven.

- Prepare the appropriate final closing letter for your function as shown in the table below (signed and dated by the group manager) and mail it to the taxpayer upon closure from the group.

- Select "No letter required to be sent by CCP" on page 2 of Form 3198 under "Letter Instructions for CCP".
- Save a copy of the signed and dated letter in the case file.
- Use the applicable no-change disposal code.
- Document the decision for the management directed no-change in the case file with the following verbiage: *“Management directed case closure per IGM SBSE-04-0325-0019”*.

Specialty Function	**Closing Letter**
Employment Tax	Letter 3381, *No Change Letter for Employment Taxes*
Excise Tax – No change for filed returns	Letter 590-X, *No Change - Final*
Excise Tax – No liability for nonfiled returns	Letter 930, *Non-filer No Liability Substitute for Return Transmittal*
Estate and Gift	Letter 590, *No Change Final Letter* (estate tax cases only)
BSA	*BSA Closing Letter - Management Directed No-Change* (which can be accessed using the link below, downloaded, and edited to include the specific taxpayer’s information). BSA Closing Letter - Management Directed No-Change

Limiting the Scope

Specialty Examination should follow limited scope procedures for their respective functions:

Function	**IRM**
Employment Tax	IRM 4.23.3.6.3.2, *Scope of an Employment Tax Examination*
Excise Tax	Follow SB/SE Field Exam guidance in IRM 4.10.2.7.1.3, *Limiting the Scope*
Estate and Gift Tax	IRM 4.25.1.4.1, *Limited Scope Examinations*
BSA	IRM 4.26.6.5.1.1, *Scope and Depth* IRM 4.26.11.7.3.1, *Scope and Depth* (Form 8300 examinations)