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 on Contacting Taxpayers

The purpose of this interim guidance is to clarify taxpayer contact procedures for revenue officers. These procedures are found in IRM 5.1.10.7.2(3).

IRM 5.1.10.7.2(3), *Right to Representation,* states that if all open periods are not reflected on Form 2848 or Form 8821, the revenue officer should contact the taxpayer to request/secure an up-to-date form.

This memorandum clarifies that a taxpayer contact made to secure an updated Form 2848 or Form 8821, is not an investigative contact. The collection investigation, which includes attempting to secure returns, collect delinquent tax, and secure financial information, is not required to be initiated during these contacts. Initial contact guidelines and requirements in IRM 5.1.10.3, *Initial Contact,* will not be applied to this type of contact.

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