



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

June 29, 2016

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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 FTD Alert Procedures

The purpose of this interim guidance memorandum is to provide new guidance to Group Managers and Revenue Officers regarding FTD Alert procedures as it relates to the settlement of the national grievance.

Effective on the date of this memorandum, if a Revenue Officer (RO) receives a new FTD Alert assignment on a taxpayer that is already assigned (in status 26, including TDA/TDI/CIP) on ICS, the RO may notify their manager, who will then notify the IQA representative or the FTD Alert Senior Program Analyst to request systemic closure of the FTD Alert. The FTD Alert will be closed and the RO will not be required to work the FTD Alert. The open TDA/TDI/CIP case should continue to be worked according to current IRM guidance and timelines.

Consistent with IRM 5.7.1.5.1, if pre-contact analysis reveals that the taxpayer is not liable for deposits, the RO may close the FTD Alert. The RO should verify the final return information is posted on IDRS.

This guidance will be incorporated in IRM 5.7.1, *Trust Fund Compliance – FTD Alerts*, within one year of the date of this memorandum.

If you have questions, please contact me, or a member of your staff may contact the FTD Alert Senior Program Analyst, Rochelle Folquet. Field personnel should direct any questions through their management staff to the appropriate Area contact.

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