



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 06, 2020

MEMORANDUM FOR ALL SB/SE COLLECTION EMPLOYEES

FROM: Darren John Guillot  Digitally signed by Darren John Guillot
Date: 2020.07.06 14:12:53 -04'00'
SB/SE Deputy Commissioner, Collection & Operations Support

SUBJECT: SB/SE Compliance Activities Post People First Initiative

The People First Initiative (PFI) under which IRS granted specific relief to taxpayers and suspended many collection activities as a result of the COVID-19 pandemic, expires July 15, 2020. We will soon share detailed and specific internal operations guidance for our transition from the PFI exceptions to our resumption of program work and priorities.

While we are all anxious to return to “normal” operational status as quickly as possible, employee and public safety are paramount; consequently, our transition will be measured. More specific guidance will be forthcoming, but here are high-level themes:

Enforcement Activities

Effective July 16th, enforcement processes may resume on a case-by-case basis, with normal approval levels. Employees must apply good judgment in determining when enforcement action is appropriate, and should use Soft Contact procedures to determine the impact of the national emergency on the taxpayer. The IRM provides employees with the necessary authorities and discretion to appropriately handle unusual situations and hardship issues.

Automated enforcement activities (for example, the Federal Payment Levy Program and ACS systemic levies) will remain idle while backlogs of incoming mail and outgoing notices are resolved. Additional guidance on the operation of specific Collection programs will be forthcoming from Collection leadership in the coming days.

Field Work

Working in the field is at the core of what revenue officers do, and the benefits of field work in terms of case outcomes and the impact on overall compliance are too numerous to mention. At some point we will return to field work, but given the national pandemic emergency, that is not currently appropriate. Until further notice, doing work in the field

will be the exception and not the rule. Field employees may be permitted to conduct essential face-to-face public contact/field activities on a voluntary basis, only when necessary and appropriate, and with Territory Manager concurrence.

Face-to-face field contact should only be authorized where:

- (1) there are no effective alternatives to face-to-face contact, and the failure to act poses a risk permanent loss to the government, such as the expiration of a statute, assets being placed permanently beyond government reach, or the continuing pyramiding of employment tax liabilities; or
- (2) the taxpayer or representative has requested face-to-face contact and the RO and manager agree that field contact would advance the progress of the case.

In all instances of public contact, employees are expected to wear masks or other face coverings, practice social distancing, and adhere to CDC guidelines (handwashing, etc.) to guard against possible exposure to or spread of COVID-19. Where possible, consider conducting the meeting with the taxpayer in an IRS facility (such as, Taxpayer Assistant Centers) equipped with plexi-glass barriers.

We recognize the current environment is changing frequently. While we cannot anticipate and provide guidelines for every possible situation, it remains vitally important for all SB/SE employees to be sensitive to their own and the individual circumstances of taxpayers to determine the appropriate tax administrative actions commensurate with our respective situation.

I sincerely appreciate your continued efforts and dedication to assist as we work through the COVID-19 pandemic.