



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

April 2, 2020

Control Number: TEGE-04-0420-0003
Expiration Date: July 15, 2020
Affected IRM: See below

MEMORANDUM FOR TE/GE EXAMINATION EMPLOYEES

FROM: Tamera L. Ripperda /s/ *Tamera L. Ripperda*
Commissioner, Tax Exempt/Government Entities

SUBJECT: IDR Enforcement Timelines due to COVID-19 Considerations

In response to the recent declaration of emergency pursuant to the Coronavirus Disease 2019 (COVID-19), we are implementing a temporary deviation from existing IDR enforcement follow-up procedures as outlined within the following TEGE functional IRMs: EO/FSL- 4.75.10.7.3, ITG- 4.86.5.10.1.1, TEB- 4.81.5.11.2, and EP- 4.71.1.7.

The temporary deviation relaxes the more rigid timelines detailed within the above IRM sections that would otherwise result in enforcement actions due to untimely or incomplete IDR responses. We are taking this action in recognition of the difficulty taxpayers may face at this time due to the various challenges associated with COVID-19. This memorandum allows an increased reasonable application of business judgement by examination agents and managers in the exercise of duties related to IDR requests and follow-ups. This deviation will be available and effective through July 15, 2020.

Exam personnel with IDRs issued and outstanding during this time should note the temporary deviation of the IDR enforcement process within the Case Chronology Record (CCR). Please note, exam personnel can and should as appropriate continue issuing and receiving IDRs. This memorandum only applies to the IDR enforcement process for taxpayers who are unable, due to the COVID-19 pandemic, to respond timely or completely to an IDR. Notwithstanding this memorandum, managers retain the discretion to continue with the IDR enforcement process when in their judgement, the interests of tax administration warrant. Examples here could include cases with short statutes, listed transactions, fraud development, or other situations as necessary and appropriate.

Prior to the expiration of this memorandum, we will evaluate the need for any further guidance or extensions.

If you have questions or concerns, please contact your manager.

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