



# TaxNewsFlash

United States



No. 2020-435  
July 7, 2020

## IRS memorandum for TE/GE employees, modified examination timelines (COVID-19)

The IRS today released guidance for employees of the Tax Exempt and Government Entities (TE/GE) Division regarding the extended “information document request” (IDR) timelines due to the coronavirus (COVID-19) pandemic.

The memo also sets forth information about the resumption of TE/GE examination activity, effective July 15, 2020.

The [July 2020 memorandum](#) [PDF 39 KB] was issued by the Commissioner of the TE/GE Division of the IRS, and supersedes an April 2020 memorandum that provided IDR enforcement timelines in response to the COVID-19 situation. Today’s memorandum:

- Extends the approval period to deviate from standard IDR enforcement timelines until further notice
- Provides guidance regarding resumption of TE/GE examination activities post-July 15, 2020

The April 2020 memorandum provided that the IRS generally would not start new field, office, and correspondence examinations, but that new examinations could be started when deemed necessary to protect the government’s interest in preserving applicable statutes of limitations.

Today’s memorandum extends the temporary modification of existing IDR enforcement follow-up procedures, and therefore “temporarily relaxes the more rigid timelines . . . that would otherwise result in enforcement actions due to untimely or incomplete IDR responses.” This modification recognizes the difficulty that taxpayers may face due to the various challenges associated with COVID-19, and the intention is to allow “an increased reasonable application of business judgement by examination agents and managers in the exercise of duties related to IDR requests and follow-ups.”

The memorandum also provides that “all operations” activities will resume under normal procedures after July 15, 2020—except that in-person, face-to-face appointments are to be limited to specific situations. All appointments (whether in-person or virtual) are to be scheduled for August 2020 or later.

The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to be applied to any specific reader's particular set of facts. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)