

All Regional Commissioners

- a. Regardless of DIF score, the return will be examined. #
 - b. Personnel should be assigned to the examination as necessary, including specialists, to conduct the audit. #
 - c. The District Director, or designee, should arrange for contact with the authorized representative for the beginning of the audit. #
 - d. All current prescribed Internal Revenue Manual procedures, i.e., requesting technical assistance, information from other agencies, etc., will apply in these as in all other cases. #
 - e. The return copies and any related returns examined concurrently, as well as the relevant workpapers and examination reports, will be subject to regular filing and retention procedures. #
4. Gift (and/or Estate) tax returns will be examined in accordance with procedures relating to all taxpayers. #



W. E. Williams
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These instructions will be reissued in the IR Manual and Law Enforcement Manual in accordance with IRM 1254.

Any line marked with a #
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