




DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

November 21, 2024

Control Number: SBSE-04-1124-0046  
Expiration Date: November 21, 2026  
Impacted IRMs: 4.26.6, 4.26.11

MEMORANDUM FOR SMALL BUSINESS/SELF EMPLOYED (SB/SE) EMPLOYEES  
AFFECTED BY BANK SECRECY ACT (BSA) POLICIES AND PROCEDURES

FROM: Daniel R. Lauer, Director, Examination Headquarters   
R. Lauer  
Date: 2024.11.21  
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SUBJECT: Interim Guidance Memorandum Group Manager Concurrence Meeting

**Purpose:** Reduce duplicative / overlapping IRM guidance and refer BSA employees to existing examination guidance for group manager concurrence meeting (GMCM). Please ensure that this information is distributed to all affected employees within your organization.

**Background/Source(s) of Authority:** The GMCM is an opportunity for the group manager and revenue agent to discuss the scope and depth of the examination, as well as the mutual commitment date (MCD). Group manager involvement in the early stages of an examination results in fewer delays, increased efficiency, and higher quality cases. GS-12 examiners and below are required to use the GMCM. GS-13 examiners are encouraged to utilize the GMCM to provide updates on cases and obtain direction from managers.

**Procedural Change:** Remove duplicative / overlapping IRM guidance and refer BSA employees to existing guidance in paragraphs (1) through (5) of IRM 4.10.3.4.9, Group Manager Concurrence Meeting (SB/SE Revenue Agents Only), and in paragraphs (1) through (6) of IRM 1.4.40.7.6, Group Manager Concurrence Meeting (GMCM) for Revenue Agents.

**Effect on Other Documents:** [redacted] into IRM 4.26.6, Bank Secrecy Act Examiner Responsibilities, and IRM 4.26.11, BSA Examiner Responsibilities for Form 8300 Examinations, [redacted]

**Effective Date:** This guidance is effective immediately upon issuance.

**Contact:** Acting BSA Policy Program Manager, Jesse Walker, for questions regarding this memorandum.

## **Attachment: Group Manager Concurrence Meeting (GMCM) Procedural Guidance**

The following changes for IRM 4.26.6 and IRM 4.26.11 are effective immediately upon issuance.

### **IRM 4.26.6.5.3.5, Group Manager Concurrence Meeting, is revised as follows:**

- (1) Examiners and tax compliance officers within BSA must follow group manager concurrence meeting procedures in paragraphs (1) through (5) of IRM 4.10.3.4.9, Group Manager Concurrence Meeting (SB/SE Revenue Agents Only), and paragraphs (1) through (6) of IRM 1.4.40.7.6, Group Manager Concurrence Meeting (GMCM) for Revenue Agents.
- (2) In addition, examiners and tax compliance officers should be prepared to discuss:
  - Initial appointment meeting and mutual commitment date (MCD),
  - Accomplishments and planned actions for completing the case,
  - Issues currently identified,
  - Location of the examination work, and
  - Concerns or barriers to closing the case.
- (3) The GMCM must be documented on Lead Sheet #125, Group Manager Concurrence Meeting Check Sheet.
- (4) The GMCM can be evaluative or non-evaluative. If the GMCM is evaluative, the manager should consider rating the following Embedded Quality Review System (EQRS) quality attributes:
  - Attribute 100, Protection of Statute of Limitations
  - Attribute 101, Pre-Plan Activity
  - Attribute 103, LUQ (Other than Income)
  - Attribute 104, Prior/Subsequent Year and Related Returns
  - Attribute 102, IDR (Information Document Request)
  - Attribute 108, Verify Full Compliance
  - Attribute 405, Interpreted/Applied Tax Law Correctly
  - Attribute 400, Audit/Compliance Interview
  - Attribute 502, Workload Management
  - Attribute 500, Time Spent on Exam/Compliance Review
  - Attribute 501, Efficient Resolution and IRM Timeframes Met
  - Attribute 707, Workpapers Support Conclusions

### **IRM 4.26.11.9.7, Lead Sheet #125, Group Manager Concurrence Meeting (GMCM) Check Sheet, is revised as follows:**

(1) For group manager concurrence meeting procedures refer to revised IRM 4.26.6.5.3.5, Group Manager Concurrence Meeting.