



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

**January 22, 2025**

Control Number: SBSE-25-0125-0004  
Expiration Date: 01-22-2027  
Impacted IRM: 25.27.1

**MEMORANDUM FOR:** Hank Kea, Director, Field Collection

**FROM:** Thomas Kramer, Director, Collection Policy Thomas D. Kramer

Digitally signed by Thomas D.  
Kramer  
Date: 2025.01.22 06:21:36 -0800

**SUBJECT:** Interim Guidance on Letter 3164 Third-party refresher notice

This memorandum issues guidance on Letter 3164, Third-party refresher notice until IRM 25.27.1 is published. Please ensure this information is distributed to all affected employees within your organization.

**Purpose:** This Interim Guidance memorandum SBSE-25-0125-0004 provides guidelines on IRS employee contacts with third parties in the determination of a tax liability or collection of a tax liability. To avoid additional waiting periods where no third-party contact (TPC) is allowed, it is imperative that employees issue Letter 3164, Third-party refresher notice in a timely manner.

**Background/Source(s) of Authority:** The Taxpayer First Act of 2019, Treas. Reg. 301.7602-2 and IRC 7602(c).

**Procedural Change:** Adding a note and an example to IRM 25.27.1.3.1(3):

Note:

If continued TPC is planned, please remember to issue a Letter 3164 refresher no later than (NLT) 46 days before the expiration of the current TPC one year period. An employee **may** issue a Letter 3164 refresher at any time but **must** issue a Letter 3164 refresher NLT 46 days before expiration of the current TPC window to avoid another waiting period.

For example:

If the current TPC window expires 10/1/24, a Letter 3164 refresher should be issued NLT 8/15/24. This would allow for uninterrupted TPC without an additional waiting period. If a Letter 3164 refresher is not issued until 10/1/24, there would then be another 45-day waiting period. If the Letter 3164 refresher is issued sometime between 8/15/24 and 10/1/24 there would be some additional waiting period, depending on the date it was issued.

**Effect on Other Documents:** This guidance will be incorporated into IRM 25.27, Third Party Contacts, by January 22, 2027.

**Effective Date:** January 22, 2025

**Contact:** If you have any questions regarding the guidance in this memorandum, you may contact Enforcement Program Manager, Michael Foreman, or a member of your staff may contact Analyst Kerry Clancey.

**Attachment:** Impacted IRM

**Distribution:**

Director, Exam,  
Taxpayer Advocate Service (TAS),  
Office of Chief Counsel,  
FOIA library on [irs.gov](https://www.irs.gov).

**The following changes are hereby effective the date this memo is signed for the IRM sections listed below:**

**25.27.1.3.1 (04-07-2021)  
TPC Notification Procedures**

- (1) Effective August 15, 2019, Publication 1 no longer satisfies the advance notice requirement of IRC Section 7602(c)(1).
- (2) In all cases involving third-party contact (TPC) notices provided after August 15, 2019, or in which contacts with third parties will occur after August 15, 2019, a notice meeting the new requirements must be provided. Employees may not contact a third-party until the 46th day following the date of the notice.
- (3) The notice must also include the tax period(s) at issue.

**Note:**

If continued TPC is planned, please remember to issue a Letter 3164 refresher no later than (NLT) 46 days before the expiration of the current TPC one year period. You **may** issue a Letter 3164 refresher at any time, but you **must** issue a Letter 3164 refresher NLT 46 days before expiration of the current TPC window to avoid another waiting period.

For example:

If the current TPC window expires 10/1/24, a Letter 3164 refresher should be issued NLT 8/15/24. This would allow for uninterrupted TPC without an additional waiting period. If a Letter 3164 refresher is not issued until 10/1/24, there would then be another 45-day waiting period. If the Letter 3164 refresher is issued sometime between 8/15/24 and 10/1/24 there would be some additional waiting period, depending on the date it was issued.

- (4) The Letter 3164, Third-Party Notice, series is issued by Collection and Exam employees to notify taxpayers of potential TPCs. There are over twenty versions of the general Letter 3164, available to meet specific functional requirements.

**Note:** Letter 3164 should only be issued when the employee intends to contact a third- party.

- (5) When it is determined a TPC is necessary, carefully review each period to determine if the taxpayer received TPC notification and that the date of the TPC will occur within the period specified in the notice. If the TPC will occur outside the period specified in any prior TPC notice, a new notice is required.

- (6) If the taxpayer has not received prior notification and a TPC is necessary, employees should do the following:
- a. Prepare the appropriate Letter 3164. If the tax liability is due to a joint return, each spouse must receive a separate Letter 3164.
  - b. Specify the contact time period, not to exceed one year, and the applicable assigned tax period(s).
  - c. Hand carry the letter to the taxpayer or the taxpayer's dwelling or usual place of business or;
  - d. Mail the letter to the taxpayer's (and also to the spouse's, if applicable) last known address.
  - e. Document the case file with the date of the letter and the method of delivery.
  - f. Provide a copy of the letter to the power of attorney (POA).
- (7) Regardless of whether Letter 3164 was hand delivered or mailed, employees may not contact a third-party until the 46th day following the date of the notice.
- (8) In situations where an IRS employee attempts to reach a taxpayer by telephone, but instead reaches someone other than the taxpayer:
- a. If the appropriate Letter 3164 has been sent and the requisite waiting period has lapsed, the employee may seek additional information.
  - b. If the appropriate Letter 3164 has not been sent or the requisite waiting period has not lapsed, the employee may not seek additional information.

**Note:** In (a) and (b) above, merely identifying oneself as an IRS employee does **not** constitute TPC.