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IRS LB&I division memorandum to employees on compliance priorities

The IRS Large Business & International (LB&I) division released a [memorandum](#) [PDF 130 KB] to all LB&I employees (dated October 11, 2023), providing new guidance on LB&I compliance priorities.

Since March 2020, LB&I has operated under a hold on work that is selected by the discriminant analysis system (DAS). The most recent guidance (Interim Guidance Memo LB&I-04-0922-0018) provided that no time could be charged to new DAS cases without senior director approval except that:

- Territory managers have discretion in approving prior, subsequent, and related returns associated with an existing DAS examination
- Cases with a project code 0548 or a tracking code 0132 were not considered DAS cases

The memorandum announces certain changes to the approval requirements for DAS cases to help LB&I maximize the efficient use of its resources and focus on cases with the highest compliance risk.

The memorandum supersedes Interim Guidance Memo LB&I-04-0922-0018 and will be reevaluated within two years.

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