



TaxNewsFlash

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IRS memorandum on changes to LB&I examination process

The IRS today issued an interim guidance memorandum (IGM), [Reinforcing the Customer Focused, High Efficiency Large Business & International \(LB&I\) Examination Process](#), describing changes aimed at improving the LB&I examination process by reducing case cycle times for corporate taxpayers and making examinations more customer-driven, consistent, and efficient.

In particular, the memo provides guidance for:

- Phasing out acknowledgement of facts (AOF) information document request process in examinations by 2026
- Expanding use of accelerated issue resolution (AIR) to large corporate cases
- Stronger review of fast track settlement (FTS) denials

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