



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.2.3

FEBRUARY 9, 2026

## EFFECTIVE DATE

(02-09-2026)

## PURPOSE

- (1) This transmits obsolete IRM 4.2.3, General Examining Procedures, Technical Advice to Taxpayers and Compliance Personnel.

## MATERIAL CHANGES

- (1) The information in this IRM is incorporated into IRM, 4.2.1, General Examining Procedures, Miscellaneous Examination Information.

Prior Reference	New Reference	Description of Change
IRM 4.2.3.1, Furnishing Advice to Taxpayers	IRM 4.2.1.26.1, Informal Advice	Content updated and moved.
IRM 4.2.3.1.1, Guidelines for Furnishing Advice, and IRM 4.2.3.1.2, Furnishing Advice on Filing Claims for Refund and Appeal Rights Questions	IRM 4.2.1.27, Providing Advice to Taxpayers	Content updated, consolidated, and moved.

Prior Reference	New Reference	Description of Change
IRM 4.2.3.2, Taxpayer's Request for Determination Letters; IRM 4.2.3.2.1, Determination Letters Issued; IRM 4.2.3.2.2, Determination Letters Not Issued; IRM 4.2.3.2.3, Guidelines to Request a Determination Letter; and IRM 4.2.3.2.4, Employee Responsibilities	IRM 4.2.1.26.4, Determination Letters	Content updated, consolidated, and moved. Some guidance was removed, because it is found in the first revenue procedure of the year (e.g., Rev. Proc. 2024-1). IRM 4.2.3.2, Taxpayer's Request for Determination Letters, is found in Rev. Proc. 2024-1 Section 2. IRM 4.2.3.2.1, Determination Letters Issued, is found in Rev. Proc. 2024-1 Section 12. IRM 4.2.3.2.2, Determination Letters Not Issued, is found in Rev. Proc. 2024-1 Section 6. IRM 4.2.3.2.3, Guidelines to Request a Determination Letter, is found in Rev. Proc. 2024-1 Section 7.
IRM 4.2.3.3, Securing Advice for Compliance Personnel, and IRM 4.2.3.3.1.2, Informal Advice	IRM 4.2.1.28, Forms of Advice Provided to Examiners	Content updated, consolidated, and moved.
IRM 4.2.3.3.1, Assistance Available from Area Counsel, and IRM 4.2.3.3.1.1, Examples of Area Counsel Assistance	IRM 4.2.1.28.1, Area Counsel Advice	Content updated, consolidated, and moved.
IRM 4.2.3.3.1.3, Procedures for Requesting Area Counsel Assistance	IRM 4.2.1.28.1.1, Procedures for Examiners to Request Area Counsel Advice	Content updated and moved.

Prior Reference	New Reference	Description of Change
IRM 4.2.3.4, Technical Advice Memorandum; IRM 4.2.3.4.1, Definition of Technical Advice; IRM 4.2.3.4.2, When to Request a Technical Advice Memorandum; IRM 4.2.3.4.2.1, Circumstances That Warrant a Technical Advice Memorandum; IRM 4.2.3.4.2.2, Circumstances That Do Not Warrant a Technical Advice Memorandum; IRM 4.2.3.4.3, Guidelines to Request a Technical Advice Memorandum; IRM 4.2.3.4.4, Conferences; IRM 4.2.3.4.4.1, Pre-Submission Conferences; IRM 4.2.3.4.4.2, Conferences for Taxpayer Adverse Decisions; and IRM 4.2.3.4.5, Replies to Requests for Technical Advice.	IRM 4.2.1.29, Technical Advice, and IRM 4.2.1.30, Technical Advice Memoranda	Content updated, consolidated, and moved.
IRM 4.2.3.5, Technical Expedited Advice Memorandum	IRM 4.2.1.30, Technical Advice Memoranda	Content updated and moved. Some guidance was removed, because it is found in the second revenue procedure of the year (e.g., Rev. Proc. 2024-2). IRM 4.2.3.5, Technical Expedited Advice Memorandum, is found in Rev. Proc. 2024-2 Section 1, Section 3, Section 5, Section 10, Section 11, and Section 13.

<b>Prior Reference</b>	<b>New Reference</b>	<b>Description of Change</b>
IRM 4.2.3.6, Technical Coordination Reports, and IRM 4.2.3.6.1, General Information	IRM 4.2.1.32, Technical Coordination Reports; IRM 4.2.1.32.1, Preparation of Technical Coordination Reports; and IRM 4.2.1.31.3, Technical Coordination Reports Program.	Content updated, consolidated, and moved. Removed mention of abusive transactions, which is covered under IRM 4.2.1.31.1, Potentially Abusive Transactions. Removed last two sentences of para (1) due to being duplicative.
IRM 4.2.3.6.2, Technical Coordination Reports that Merit the Commissioner's Attention	IRM 4.2.1.32.2, Technical Coordination Reports That Merit the Commissioner's Attention	Content updated and moved.
IRM 4.2.3.6.3, Technical Coordination Reports That Do Not Merit the Commissioner's Attention	IRM 4.2.1.32.3, Technical Coordination Reports That Do Not Merit the Commissioner's Attention	Content updated and moved. Removed tax abuses, which is covered under IRM 4.2.1.31.1, Potentially Abusive Transactions.
IRM 4.2.3.6.4, Procedures for Technical Coordination Reports	IRM 4.2.1.32.1, Preparation of Technical Coordination Reports	Content updated and moved.

### **EFFECT ON OTHER DOCUMENTS**

IRM 4.2.3, Technical Advice to Taxpayers and Compliance Personnel, dated 10-01-2003 is obsolete as of the date of this transmittal.

### **AUDIENCE**

Small Business/Self-Employed (SB/SE), Large Business & International (LB&I), and Taxpayer Services.

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