



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.2.4

AUGUST 24, 2017

EFFECTIVE DATE

(08-24-2017)

PURPOSE

- (1) This transmittal obsoletes IRM 4.2.4, *General Examining Procedures, Employee Conduct and Responsibilities*.

MATERIAL CHANGES

- (1) The content from IRM 4.2.4 dated October 1, 2003 is obsolete. This IRM is obsolesced because the information in this IRM has been incorporated into IRM 4.10.1, *Overview of Examiner Responsibilities*, and IRM 25.1.4, *Administrative Joint Investigation*, as reflected in the crosswalk below:

From	To
IRM 4.2.4.1, <i>Conduct of the Examiner in Criminal Tax Cases</i>	IRM 25.1.4.3.1, <i>Conduct of the Cooperating Compliance Employee</i>
IRM 4.2.4.2, <i>Responsibilities of Examiners</i>	General statement advising of examiner's responsibilities did not transition because similar language already included in IRM 4.10.1, <i>Overview of Examiner Responsibilities</i>
IRM 4.2.4.2.1, <i>Use of Examiner Credentials</i>	IRM 4.10.1.4.1, <i>Pocket Commissions</i>
IRM 4.2.4.2.2, <i>Assistance to Chief Counsel</i>	IRM 4.10.1.4.8, <i>Assistance to Chief Counsel</i>
IRM 4.2.4.2.3, <i>Reporting Bribery Attempts</i>	IRM 4.10.1.4.7, <i>Reporting Bribery Attempts</i>

EFFECT ON OTHER DOCUMENTS

IRM 4.2.4 dated October 1, 2003 is obsolete as of the date of this Manual Transmittal. Guidance related to employee conduct and responsibilities during examinations has been incorporated into IRM 4.10.1, *Overview of Examiner Responsibilities*.

AUDIENCE

SB/SE Examination Field Employees

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