



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.13.2

APRIL 16, 2024

EFFECTIVE DATE

(04-16-2024)

PURPOSE

- (1) This transmit obsoletes Internal Revenue Manual (IRM) 4.13.2, Audit Reconsideration, Contact Employees.

MATERIAL CHANGES

- (1) The content in IRM 4.13.2, Contact Employees, has been moved and updated to IRM 4.13.1, Exam Audit Reconsideration Process; see the crosswalk in the table below:

IRM Section Number	Reason for Removal
IRM 4.13.2.1 Research/Initial Case Screening	Updated content moved to IRM 4.13.1.3.1 Research/Initial Case Screening
IRM 4.13.2.1.1 Criteria Met	Updated content moved to IRM 4.13.2.1 Criteria for Reconsideration
IRM 4.13.2.1.2 Criteria Not Met	Content not included in new IRM placement
IRM 4.13.2.2 Function Responsible & Routing Instructions	Updated content moved to 4.13.1.3.2 Function Responsible & Routing Instructions
IRM 4.13.2.2.1 Routing Instructions for Multiple Year and/or Assessments Reconsideration Requests	Updated content moved to IRM 4.13.1.3.2.1 Routing Instructions for Multiple Year and/or Assessments Reconsideration Requests
IRM 4.13.2.3 Role of Contact Employees when a Reconsideration Request is Received and the Examination was Performed in the Area Office or Campus Examination Function	Updated content moved to IRM 4.13.1.3.3 3 Role of Contact Employees when a Reconsideration Request is Received and the Examination was Performed in the Area Office or Campus Examination Function
IRM 4.13.2.3.1 Adoption Credit and American Opportunity Credit	Content not included in new IRM placement
IRM 4.13.2.4 Reconsideration Calls Received in Exam Operation	Updated content moved to IRM 4.13.1.3.4 Reconsideration Calls Received in Exam Operation
IPU 18U0770	Content not included in new IRM placement

IRM Section Number	Reason for Removal
IPU 18U0775	Content not included in new IRM placement
IPU 18U0789	Content not included in new IRM placement
IPU 19U1182, AUR Toll Free Numbers	Content included in IRM 4.13.1.3.2 Function Responsible & Routing Instructions
IPU 19U1244, Function Responsible; Routing Instructions	Content included in IRM 4.13.1.3.2 Function Responsible & Routing Instructions and IRM 4.13.1.3.3 Role of Contact Employees when a Reconsideration Request is Received and the Examination was Performed in the Area Office or Campus Examination Function
IPU 19U1308, Replaced Form 886-H-Adopt-0 with Form 14806	Content not included in new IRM placement
IPU 23U0934 Revalidated IPU	Content included in IRM 4.13.1.3.2 Function Responsible & Routing Instructions and IRM 4.13.1.3.3 Role of Contact Employees when a Reconsideration Request is Received and the Examination was Performed in the Area Office or Campus Examination Function

EFFECT ON OTHER DOCUMENTS

IRM 4.13.2, Contact Employees dated December 16, 2019, is obsolete as of the date of this Manual Transmittal and updated content has been moved to IRM 4.13.1, Exam Audit Reconsideration Process. The following IPUs have been updated and incorporated into the new IRM section: 19U1182, 19U1244, and 23U0934.

AUDIENCE

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