



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.13.5

APRIL 16, 2024

EFFECTIVE DATE

(04-16-2024)

PURPOSE

- (1) This transmit obsoletes Internal Revenue Manual (IRM) 4.13.5, Audit Reconsideration, Exam SFR Reconsiderations.

MATERIAL CHANGES

- (1) The content in IRM 4.13.5, Exam SFR Reconsiderations, 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 4.13.5.1 Overview	Updated content moved to IRM 4.13.1.1 Overview
IRM 4.13.5-1 Common Freeze Codes	Updated content moved to IRM 4.13.1.5.3.9 Common Freeze Codes
IRM 4.13.5.2 Reconsiderations of Delinquent Returns Worked in a Taxpayer Services Campus	Updated content moved to IRM 4.13.1.5.1 Reconsiderations of Delinquent Returns worked in a W&I Campus
IRM 4.13.5.3 Reconsiderations of Delinquent Returns worked in an SBSE Campus	Updated content moved to IRM 4.13.1.5.2 Reconsiderations of Delinquent Returns worked in an SB/SE Campus
IRM 4.13.5.3.1 First Read Screening	Updated content moved to IRM 4.13.1.5.2.1 First Read Screening
IRM 4.13.5.4 Processing Procedures for SBSE Exam SFR Reconsiderations	Updated content moved to IRM 4.13.1.5 Exam SFR Reconsiderations
IRM 4.13.5.4.1 Area Office SFR Reconsiderations	Updated content moved to IRM 4.13.1.5.3.1 Area Office SFR Reconsiderations
IRM 4.13.5.4.2 Form 3870 from Revenue Officers	Updated content moved to IRM 4.13.1.5.3.2 Form 3870 from Revenue Officers
IRM 4.13.5.4.3 Processing Procedures for Litigation -W and -V Freezes	Updated content moved to IRM 4.13.1.5.3.3 Processing Procedures for Litigation -W and -V Freezes

IRM Section Number	Reason for Removal
IRM 4.13.5.4.4 Processing Procedures for Special Conditions	Updated content moved to IRM 4.13.1.5.3.4 Processing Procedures for Special Conditions
IRM 4.13.5.4.5 Recalculating SFR Penalties	Updated content moved to IRM 4.13.1.5.3.5 Recalculating SFR Penalties
IRM 4.13.5.4.6 Statute of Limitation	Updated content moved to IRM 4.13.1.5.3.6 Statute of Limitation
IRM 4.13.5.4.7 Corresponding to the Taxpayer	Updated content moved to IRM 4.13.1.5.3.7 Corresponding to the Taxpayer
IRM 4.13.5.4.8 Referrals to Examination	Updated content moved to IRM 4.13.1.5.3.8 Referrals to Examination
IPU 18U0774 Procedures for Screening Individual Returns	Updated content moved to IRM 4.13.1.5.3 Processing Procedures for SB/SE Exam SFR Reconsiderations
IPU 18U0794 Corrected the Email Box for Cases in Litigation	Updated content moved to IRM 4.13.1.5.3.3 Processing Procedures for Litigation -W and -V Freezes
IPU 18U0799 Procedures for Overpayment that is Partially Barred	Updated content moved to IRM 4.13.1.5.3.6 Statute of Limitation
IPU 22U0192 International Returns Received	Content not added in new IRM placement
IPU 23U0936 Revalidating IPUs	This was for revalidated IPUs. Specific IPUs added to new content are notated above

EFFECT ON OTHER DOCUMENTS

IRM 4.13.5, Exam SFR Reconsiderations dated May 11, 2018, 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: 18U0799, 18U0794, and 18U0774.

AUDIENCE

Small Business/Self Employed and Taxpayer Services Campus Compliance.

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