



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.13.6

APRIL 16, 2024

EFFECTIVE DATE

(04-16-2024)

PURPOSE

- (1) This transmit obsoletes Internal Revenue Manual (IRM) Part 4.13.6, Audit Reconsideration, Appeal Rights.

MATERIAL CHANGES

- (1) The content in IRM 4.13.6, Appeal Rights, 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 4.13.6.1 Appeal Rights | Updated content moved to IRM 4.13.1.4.11 Appeal Rights |

EFFECT ON OTHER DOCUMENTS

IRM 4.13.6, Appeal Rights dated December 16, 2015, is obsolete as of the date of this Manual Transmittal and updated content has been moved to IRM 4.13.1, Exam Audit Reconsideration Process.

AUDIENCE

Small Business/Self Employed and Taxpayer Services Campus Compliance.

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