



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.13.7

APRIL 16, 2024

EFFECTIVE DATE

(04-16-2024)

PURPOSE

- (1) This transmit obsoletes Internal Revenue Manual (IRM) 4.13.7, Audit Reconsideration, Exhibits.

MATERIAL CHANGES

- (1) The content in IRM 4.13.7, Exhibits, 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 4.13.7.1 Exhibits	Content not included in new IRM placement
IRM 4.13.7-1 ASFR - Reconsideration Returns - Centralized Processing Sites	Updated content moved to IRM 4.13.1.3.2 Function Responsible & Routing Instructions
IRM 4.13.7-2 Routing of Campus Reconsideration Requests	Updated content moved to IRM 4.13.1.3.2 Function Responsible & Routing Instructions
IRM 4.13.7-3 Routing of Area Office Reconsideration Requests (as of 10/01/2013)	Updated content moved to IRM 4.13.1-1 Routing of Campus and Area Office Reconsideration Requests
IRM 4.13.7-4 Central Reconsideration Unit (CRU) Addresses	Updated content moved to IRM 4.13.1-1 Routing of Campus and Area Office Reconsideration Requests
IRM 4.13.7-5 Appeals Account Resolution Specialist	Updated content moved to IRM 4.13.1.4.1.3 Cases Closed in Appeals
IRM 4.13.7-6 Addresses for AUR Reconsideration Requests	Updated content moved to IRM 4.13.1.3.2 Function Responsible & Routing Instructions
IRM 4.13.7-7 Form 12249 Adjustment Document	Content not included in new IRM placement
IRM 4.13.7-8 Completing Form 12249 (Adjustment Tag)	Content not included in new IRM placement
IRM 4.13.7-9 ADJ54 Format	Content not included in new IRM placement

IRM Section Number	Reason for Removal
IRM 4.13.7-10 Adjustment Items Job Aid	Updated content moved to IRM 4.13.1.4.1.8 IDRS Account Actions
IRM 4.13.7-11 Form 8758 Excess Collections & Instructions	Updated content moved to IRM 4.13.1.4.10 Statute of Limitations
IRM 4.13.7-12 Audit Reconsideration First Read Checksheet	Content not included in new IRM placement
IRM 4.13.7-13 Audit Reconsideration of Assessments Made by Appeals Processing Unit	Updated content moved to IRM 4.13.1.4.1.3 Cases Closed in Appeals
IPU 17U0655 Routing International PBC 315 Cases	Updated content moved to IRM 4.13.1-1 Routing of Campus and Area Office Reconsideration Requests
IPU 19U1183 Updating AUR Toll Free Numbers	Updated content moved to IRM 4.13.1.3.2 Function Responsible & Routing Instructions
IPU 21U0717 Audit Reconsideration Exhibits-Routing: Mailing Address	Updated content moved to IRM 4.13.1-1 Routing of Campus and Area Office Reconsideration Requests
IPU 23U0937 Revalidating IPUs	This was for revalidated IPUs. Specific IPUs added to new content are notated above

EFFECT ON OTHER DOCUMENTS

IRM 4.13.7, Exhibits dated May 10, 2021, 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: 17U0655, 19U1183, and 21U0717.

AUDIENCE

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