



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.13.8

DECEMBER 16, 2015

## EFFECTIVE DATE

(12-16-2015)

## PURPOSE

- (1) This obsoletes IRM 4.13.8, Reconsideration, Exam SFR Reconsiderations

## MATERIAL CHANGES

- (1) The material relating to Exam SFR Reconsiderations previously contained in IRM section 4.13.8 is incorporated into retitled IRM section 4.13.5, *Exam SFR Reconsideration*, because most of the content of prior IRM 4.13.5, *Automated Substitute for Return (ASFR)* dated 12-31-2009 was duplicated or obsolete. Automated Substitute for Return (ASFR) has been removed from title. Guidance for the ASFR program is in IRM 5.18.1, *Automated Substitute for Return (ASFR) Program*.

This section	Moved to
4.13.8.1 Overview	4.13.5.1
4.13.8.2 Reconsiderations of Delinquent Returns Worked in a W & I Campus	4.13.5.2
4.13.8.3 Reconsiderations of Delinquent Returns worked in an SBSE Campus	4.13.5.3
4.13.8.3.1 First Read Screening	4.13.5.3.1
4.13.8.4 Processing Procedures for SBSE Exam SFR Reconsiderations	4.13.5.4
4.13.8.4.1 Area Office SFR Reconsiderations	4.13.5.4.1
4.13.8.4.2 Form 3870 from Revenue Officers	4.13.5.4.2
4.13.8.4.3 Processing Procedures for Litigation -W and -V Freezes	4.13.5.4.3
4.13.8.4.4 Processing Procedures for Special Conditions	4.13.5.4.4
4.13.8.4.5 Recalculating SFR Penalties	4.13.5.4.5
4.13.8.4.6 Statute of Limitation	4.13.5.4.6
4.13.8.4.7 Corresponding to the Taxpayer	4.13.5.4.7
4.13.8.4.8 Referrals to Examination	4.13.5.4.8

Exhibit 4.13.8-1 Common Freeze Codes	4.13.5-1
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#### **EFFECT ON OTHER DOCUMENTS**

IRM 4.13.8, Reconsideration, Exam SFR Reconsiderations, dated 09-27-2011 is obsolete as of the effective date of IRM 4.13.5.

#### **AUDIENCE**

Small Business/Self Employed and Wage and Investment Campus Compliance, Customer Account Services Employees, Appeals, Taxpayer Advocate Service

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