



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.15.5

OCTOBER 3, 2018

EFFECTIVE DATE

(10-03-2018)

PURPOSE

- (1) This obsoletes IRM 4.15.5, Jeopardy/Termination Assessments, Post-Assessment Procedures.

MATERIAL CHANGES

(1)

| IRM Reference | Description of Change |
|---------------|---|
| 4.15.5.1 | <ul style="list-style-type: none">This IRM is obsolete. |
| 4.15.5.2 | <ul style="list-style-type: none">Abatement procedures moved to 4.15.2.5.5.Procedures may also be found in IRM 4.8.8.7.1.4, Abating Jeopardy/Termination Assessments. |
| 4.15.5.3 | <ul style="list-style-type: none">Possession of Cash procedures moved to IRM 4.15.2.5.6.Procedures may also be found in IRM 4.8.8.7.1.3.3, Possessor of Cash Notice of Deficiency. |
| 4.15.5.4 | <ul style="list-style-type: none">Termination Follow-Up moved to IRM 4.15.2.5.2. |
| 4.15.5.4.1 | <ul style="list-style-type: none">Control of Assessment Files moved to IRM 4.15.2.2.4. |
| 4.15.5.4.2 | <ul style="list-style-type: none">Filing Requirements by the Taxpayer moved to IRM 4.15.2.5.2.1. |
| 4.15.5.4.3 | <ul style="list-style-type: none">Examination of Full-Year Return moved to IRM 4.15.2.5.2.2. |
| 4.15.5.5 | <ul style="list-style-type: none">Notice of Deficiency moved to IRM 4.15.2.5.1.Procedures may also be found in IRM 4.8.8.7.1.3, Preparing Notices of Deficiency. |

EFFECT ON OTHER DOCUMENTS

IRM 4.15.5, Jeopardy/Termination Assessments, Post-Assessment Procedures dated October 15, 2014 is obsolete as of the date of this transmittal.

AUDIENCE

SB/SE Compliance Employees

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Small Business/Self-Employed

