



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.18.3

JANUARY 7, 2022

## EFFECTIVE DATE

(01-07-2022)

## PURPOSE

- (1) This obsoletes IRM 4.18.3, Exam Offer-In-Compromise, Effective Tax Administration Offers.

## MATERIAL CHANGES

- (1) The content of this IRM was updated and incorporated into IRM 4.18.1, Offer in Compromise Received in Exam. This IRM will be made obsolete simultaneously with the publishing of the updated IRM 4.18.1.
- (2) The following material changes were made.

IRM Reference	Description of Changes
4.18.3.1	This IRM is obsolete.
4.18.3.2	Moved basic definition of ETA to IRM 4.18.1.2.4, Effective Tax Administration, and deleted remaining text because it duplicates what is contained in IRM 5.8.11, Effective Tax Administration.
4.18.3.3	Moved content relevant to examiners to IRM 4.18.1.2.4, Effective Tax Administration. The note was deleted because it duplicates content in IRM 5.8.11, Effective Tax Administration.
4.18.3.4	Restated examiner responsibility concisely and moved to IRM 4.18.1.2.4, Effective Tax Administration.
4.18.3.5	Deleted section because it duplicates information already in IRM 4.18.1.4.3.2, Acceptance.
4.18.3.6	Deleted section because it duplicates information already in IRM 4.18.1.4.3.1, Withdrawal.
4.18.3.7	Deleted section because it duplicates information already in IRM 4.18.1.4.3.3, Rejection.

## EFFECT ON OTHER DOCUMENTS

IRM 4.18.3, Effective Tax Administration Offers, dated February 28, 2017 is obsolete as of the date of this transmittal.

## AUDIENCE

Small Business/Self-Employed Examination employees

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