



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.18.4

FEBRUARY 28, 2017

EFFECTIVE DATE

(02-28-2017)

PURPOSE

- (1) This obsoletes IRM 4.18.4, *Exam Offer-in-Compromise, Combination Offers*.

MATERIAL CHANGES

- (1) This IRM provides instructions and guidance to examiners considering a combination offer in compromise filed before July 16, 2006. All offers filed before that date have been resolved. Combination Offers are no longer accepted. Obsoleting the offer was not followed up with a new procedure.

EFFECT ON OTHER DOCUMENTS

IRM 4.18.4, *Combination Offers*, dated January 4, 2011 is obsolete as of the date of this transmittal.

AUDIENCE

SB/SE Examination

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SE:S:E:HQ:EFCP
Small Business/Self Employed

