



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.18.7

JANUARY 7, 2022

EFFECTIVE DATE

(01-07-2022)

PURPOSE

- (1) This obsoletes IRM 4.18.7, Exam Offer-In-Compromise, Special Case Processing.

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
4.18.7.1	This IRM is obsolete.
4.18.7.1	Relevant content from paragraphs 1, 2, 4-7, 9, 10, and, 12-15 was incorporated into IRM 4.18.1.6.5, OIC Filed During the Audit. Collectibility information in paragraphs 3 and 8 was removed because it duplicates information in IRM 4.20.1, Examination Collectibility Procedures. Deleted content in paragraph 11 and the note in paragraph 12 related to Collection's responsibility.
4.18.7.2	Removed subsection because it is not relevant to examiners and duplicates information in IRM 5.19.18, Federal Employee/Retiree Delinquency Initiative (FERDI).
4.18.7.3	Moved content to IRM 4.18.1.6.6, Collateral Agreements.
4.18.7.4	Removed content that is duplicated in IRM 8.22.7.10, Offers in Compromise (OIC) and moved relevant content to IRM 4.18.1.4.4, Offers Under Office of Appeals Jurisdiction.
4.18.7.4.1	Removed content not relevant to examiner's responsibilities and duplicates information in IRM 8.23.3.9, Consideration of Doubt as to Liability (DATL) Offers.
4.18.7.5	Removed content because it is not relevant to examiner's responsibilities and duplicates information in IRM 5.8.10.13.1, Request for Penalty Assertion under IRC 6702(b).

EFFECT ON OTHER DOCUMENTS

IRM 4.18.7, Exam Offer-In-Compromise, Special Case Processing, dated February 28, 2017 is obsolete.

AUDIENCE

Small Business/Self-Employed Examination employees.

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