



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.20.2

JUNE 23, 2020

EFFECTIVE DATE

(06-23-2020)

PURPOSE

- (1) This obsoletes IRM 4.20.2, Examination Collectibility, Scope Consideration.

MATERIAL CHANGES

- (1)

IRM Reference	Description of Change
IRM 4.20.2.1	This IRM is obsolete.
IRM 4.20.2.2	This content was moved to IRM 4.20.1.2.1.
IRM 4.20.2.3	This content was moved to IRM 4.20.1.2.2.

EFFECT ON OTHER DOCUMENTS

IRM 4.20.2, Examination Collectibility, Scope Consideration dated October 4, 2017 is obsolete as of the date of this transmittal.

AUDIENCE

SB/SE Field and Specialty Examiners, excluding Estate and Gift Tax

Maha H. Williams
Director, Examination - Field and Campus Policy
SE:S:E:HQ:EFCP
Small Business/Self Employed

