



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.23.16

SEPTEMBER 10, 2012

## EFFECTIVE DATE

(10-01-2012)

## PURPOSE

- (1) This obsoletes IRM 4.23.16, *Employment Tax - Appeals Procedures*.

## MATERIAL CHANGES

- (1) The material previously contained in IRM 4.23.16 is incorporated into new IRM 8.7.16, *Technical and Procedural Guidelines, Appeals Employment Tax Procedures*.

## EFFECT ON OTHER DOCUMENTS

IRM 4.23.16 dated April 6, 2009 is obsolete.

## AUDIENCE

Appeals employees

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