



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.27.2

JULY 2, 2020

EFFECTIVE DATE

(07-02-2020)

PURPOSE

- (1) This obsoletes IRM 4.27.2, Bankruptcy, Examiner Responsibilities.

MATERIAL CHANGES

- (1) Content in IRM 4.27.2 has been incorporated in to IRM 4.27.1.
- (2) IRM 4.27.2 is obsolete.
- (3) The following significant changes were made:

Former IRM Reference	New IRM Reference	Description of Change
4.27.2.1	4.27.1.1	Content relating to bankruptcy program scope and objectives previously contained in IRM 4.27.2.1 has been moved to IRM 4.27.1.1.
4.27.2.2	N/A	Content no longer needed. Section was only a brief introductory paragraph that referenced content moved to IRM 4.27.1.
4.27.2.3	4.27.1.6	Content relating to notification of bankruptcy proceedings previously contained in IRM 4.27.2.3 has been moved to IRM 4.27.1.6.
4.27.2.4	4.27.1.8	Content relating to group procedures previously contained in IRM 4.27.2.4 has been moved to IRM 4.27.1.8.
4.27.2.5	4.27.1.9	Content relating to miscellaneous provisions previously contained in IRM 4.27.2.5 has been moved to IRM 4.27.1.9.
4.27.2.6	4.27.1.8.1.1	Content relating to closing procedures for agreed cases previously contained in IRM 4.27.2.6 has been moved to IRM 4.27.1.8.1.1.
4.27.2.7	4.27.1.8.1.2	Content relating to closing procedures for unagreed cases previously contained in IRM 4.27.2.7 has been moved to IRM 4.27.1.8.1.2.
4.27.2.8	4.27.1.8.1.3	Content relating to closing procedures for surveys and no change cases previously contained in IRM 4.27.2.8 has been moved to IRM 4.27.1.8.1.3.

EFFECT ON OTHER DOCUMENTS

IRM 4.27.2, dated September 12, 2019, is obsolete as of the date of this transmittal.

AUDIENCE

Small Business/Self-Employed (SB/SE) Field Examination employees

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Small Business/Self-Employed