



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.27.5

SEPTEMBER 11, 2019

EFFECTIVE DATE

(09-11-2019)

PURPOSE

- (1) This obsoletes IRM 4.27.5, *Bankruptcy, Miscellaneous Provisions*.

MATERIAL CHANGES

- (1) This IRM has been incorporated into IRM 4.27.2, Examiner Responsibilities, for content related to field examiner responsibilities and into IRM 4.1.1.6.18, Prompt Determination Requests, for content related to Planning and Special Programs (PSP) responsibilities.
- (2) The following describes where content was moved.

IRM Reference	IRM Title	Description of Change
4.27.5.1	Overview	References to related IRMs was incorporated in IRM 4.27.2.1.6, Related Resources.
4.27.5.2	Prompt Determination Requests	Content was reviewed, updated as needed, and moved as appropriate to IRM 4.27.2.5.1, Prompt Determination of Tax Liability, for tasks performed by field examiners and IRM 4.1.1.6.18, Prompt Determination Requests, for tasks performed by PSP.
4.27.5.2.1	PSP Processing of Prompt Determinations	Content was reviewed, updated as needed, and moved as appropriate to IRM 4.27.2.5.1, Prompt Determination of Tax Liability, for tasks performed by field examiners and IRM 4.1.1.6.18, Prompt Determination Requests, for tasks performed by PSP.
4.27.5.3	Requests for Refund	Content was reviewed, updated as needed, and moved as appropriate to IRM 4.27.2.5.2, Prompt Determination of Tax Refund, for tasks performed by field examiners and IRM 4.1.1.6.18, Prompt Determination Requests, for tasks performed by PSP.

IRM Reference	IRM Title	Description of Change
4.27.5.4	Chapter 12 Bankruptcy Plan - 11 USC Section 1231(b) Requests	Content was reviewed, updated as needed, and moved as appropriate to IRM 4.27.2.5.3, Chapter 12 Bankruptcy - 11 USC Section 1231(b) Requests, and IRM 4.1.1.6.18, Prompt Determination Requests.
4.27.5.5	Individual Chapter 11 Debtors Required Filings per IRC Section 1398 Post BAPCPA	Content was reviewed, updated as needed, and moved to IRM 4.27.2.5.4, Individual Chapter 11 Debtors Required Filings.
4.27.5-1	Prompt Determination Requests - Research Requirements	Exhibit moved to IRM 4.1.1-4, Prompt Determination Requests - Research Requirements, for use by PSP.
4.27.5-2	Pattern Letter—Prompt Determination Request for Partnership Return	Pattern letter was deleted. New letters were developed for issuance by PSP and referenced in IRM 4.1.1.6.18, Prompt Determination Requests. See published Letter 5531, Prompt Determination of Tax Liability, and Letter 5531-A, Prompt Determination of Tax Refund.
4.27.5-3	Pattern Letter-Prompt Determination Request for 1120S Return (Not Examined)	Pattern letter was deleted. New letters were developed for issuance by PSP and referenced in IRM 4.1.1.6.18, Prompt Determination Requests. See published Letter 5531, Prompt Determination of Tax Liability, and Letter 5531-A, Prompt Determination of Tax Refund.

EFFECT ON OTHER DOCUMENTS

IRM 4.27.5, Bankruptcy, Miscellaneous Provisions, dated December 3, 2010 is obsolete as of the date of this transmittal.

AUDIENCE

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

Maha H. Williams
 Director, Examination - Field and Campus Policy
 Small Business/Self Employed