



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.13.4

MAY 2, 2014

EFFECTIVE DATE

(05-02-2014)

PURPOSE

- (1) This obsoletes IRM 5.13.4, Offer in Compromise/Embedded Quality Attribute Definitions. Users should refer to the attribute definitions and usage requirements in the Embedded Quality Job Aid (Offer in Compromise).

MATERIAL CHANGES

- (1) Obsolete IRM Section. This IRM is no longer required as the information is available in Document 12360- Embedded Quality Job Aid Offer in Compromise)

EFFECT ON OTHER DOCUMENTS

This Embedded Quality Job Aid (Offer in Compromise) Document 12360 replaces IRM 5.13.4 dated August 28, 2009.

AUDIENCE

The intended audience is Small Business/Self Employed (SB/SE), Offer in Compromise Personnel, and NQRS Reviewers.

Signed by
Dretha Barham
Director, Collection Policy

