



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

8.19.3

OCTOBER 30, 2013

EFFECTIVE DATE

(10-30-2013)

PURPOSE

- (1) This obsoletes IRM 8.19.3, *Appeals Pass-Through Entity Handbook, Guidance for Appeals Officers*.

MATERIAL CHANGES

- (1) The material previously contained in IRM 8.19.3 is incorporated into new IRM 8.19.10, *Receipt, Assignment, and Consideration of TEFRA Partnership Cases*, IRM 8.19.11, *Agreed TEFRA Partnership Cases*, IRM 8.19.12, *Final Partnership Administrative Adjustment*, and IRM 8.19.13, *Docketed and Department of Justice Cases*.

EFFECT ON OTHER DOCUMENTS

IRM 8.19.3 dated October 4, 2012 is obsolete.

AUDIENCE

All Appeals employees working with TEFRA partnership returns and TEFRA partners.

Nancy C. Wright
Acting Director, Specialty Operations

