



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

8.22.3

MAY 1, 2014

EFFECTIVE DATE

(05-01-2014)

PURPOSE

- (1) This obsoletes IRM 8.22.3, *Collection Due Process - Back-End Processing for Collection Due Process and Equivalent Hearing Cases*.

MATERIAL CHANGES

- (1) The material previously contained in IRM 8.22.3 has been incorporated into IRM 8.20.7, *General Closing Procedures*

EFFECT ON OTHER DOCUMENTS

IRM 8.22.3 is obsolete as of the date of the Manual Transmittal.

AUDIENCE

Appeals

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