



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

8.26.6

OCTOBER 15, 2015

EFFECTIVE DATE

(10-15-2015)

PURPOSE

- (1) This obsoletes IRM 8.26.6, *Alternative Dispute Resolution (ADR) Program - Appeals Arbitration Procedures (Non-Collection Cases)*.

MATERIAL CHANGES

- (1) Rev. Proc. 2015-44 eliminated the Appeals Arbitration Program effective September 21, 2015.

EFFECT ON OTHER DOCUMENTS

IRM 8.26.6, *Appeals Arbitration Procedures (Non-Collection Cases)*, dated October 17, 2012, is obsolete as of September 21, 2015.

AUDIENCE

Appeals Employees

John V. Cardone
Director, Policy, Quality and Case Support

