



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.26.10

MARCH 27, 2015

## EFFECTIVE DATE

(03-27-2015)

## PURPOSE

- (1) This obsoletes IRM 8.26.10, *Alternative Dispute Resolution (ADR) Program, Trust Fund Recovery Penalty Mediation Procedures*.

## MATERIAL CHANGES

- (1) The material relating to Trust Fund Recovery Penalty Fast Track Mediation previously contained in IRM 8.26.10 was incorporated into the 12/05/2014 revision of IRM 8.26.3, *Fast Track Mediation for Collection Cases*.
- (2) The material relating to Trust Fund Recovery Penalty Post-Appeals Mediation previously contained in IRM 8.26.10 was incorporated into the 3/16/2015 revision of IRM 8.26.9, *Post-Appeals Mediation Procedures for Collection Cases*.

## EFFECT ON OTHER DOCUMENTS

IRM 8.26.10, Trust Fund Recovery Penalty Mediation Procedures, dated 09/28/2012 is obsolete as of the date of this transmittal.

## AUDIENCE

Appeals

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