



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

21.7.5

OCTOBER 8, 2020

## EFFECTIVE DATE

(10-08-2020)

## PURPOSE

- (1) This obsoletes IRM 21.7.5, Business Tax Returns and Non-Master File Accounts-Estate and Gift Tax Returns.

## MATERIAL CHANGES

- (1) All pertinent information has been moved to IRM 4.25.2, Campus Estate and Gift, the remaining information is obsolete and is being removed. Information that is not obsolete has been moved as follows:

From IRM Section	To IRM Section
21.7.5.1	4.25.2.1
21.7.5.4.1 and .2	4.25.2.3.1
21.7.5.4.7.3	4.25.2.4
21.7.5.4.3	4.25.2.8.7
21.7.5.4.5	4.25.2.3.2
21.7.5.4.6	4.25.2.9.6
21.7.5.4.7	4.25.2.9.6

## EFFECT ON OTHER DOCUMENTS

IRM 21.7.5, Estate and Gift Tax Returns, dated October 1, 2017 is obsolete as of the date of this transmittal.

## AUDIENCE

This IRM provides procedural guidance for employees assigned to resolve issues involving Form 706 series and Form 709 series returns.

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