



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.15.10

JULY 10, 2012

EFFECTIVE DATE

(07-10-2012)

PURPOSE

- (1) This transmits obsolete IRM 25.15.10, *Relief From Joint and Several Liability, Review of All Cases With Relief From Joint and Several Liability Issue*.

MATERIAL CHANGES

- (1) IRM 25.15.10 is obsolesced because its content is also located in IRM 4.8.5, *Post Examination Case Processing Requirements*. See table below for crosswalk:

Reference	Location
IRM 25.15.10.2	IRM 4.8.5.2.1
IRM 25.15.10.3	IRM 4.8.5.2.2 and IRM 4.8.5.2.3
IRM 25.15.10.4	IRM 4.8.5.2.2.1
IRM 25.15.10.5	IRM 4.8.5.2.2.2
IRM 25.15.10.6	IRM 4.8.5.2.2.2.1
IRM 25.15.10.7	IRM 4.8.5.2.5

EFFECT ON OTHER DOCUMENTS

This IRM obsoletes and supersedes IRM 25.15.10 dated 03/21/2008. This IRM is no longer needed because its content is duplicated in IRM 4.8.5, *Post Examination Case Processing Requirements*.

AUDIENCE

Employees in all Business Operating Divisions who have contact with taxpayers addressing an Innocent Spouse Issue.

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Small Business/Self Employed

