



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.4.54

APRIL 12, 2019

EFFECTIVE DATE

(04-12-2019)

PURPOSE

- (1) This obsoletes IRM 1.4.54, *Resource Guide For Managers - Offer in Compromise Managers - Centralized Offer in Compromise*.

MATERIAL CHANGES

- (1) IRM 1.4.54, *Resource Guide For Managers - Offer in Compromise Managers - Centralized Offer in Compromise*, has been incorporated into IRM 1.4.52, *Resource Guide for Managers, Offer in Compromise Manager's Resource Guide*.

EFFECT ON OTHER DOCUMENTS

IRM 1.4.54, *Resource Guide For Managers - Offer in Compromise Managers - Centralized Offer in Compromise Program Guide*, dated 10-25-2015 is obsolete as of the date of this transmittal.

AUDIENCE

None

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