



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.1.4

OCTOBER 19, 2017

## EFFECTIVE DATE

(10-19-2017)

## PURPOSE

- (1) This obsoletes IRM 4.1.4, *Planning and Special Programs - Other Programs and Other Source Workload*.

## MATERIAL CHANGES

- (1) This IRM has been incorporated into IRM 4.1.1, *Planning, Monitoring and Coordination*.

Reference	Description
IRM 4.1.4.1	Deleted. IRM 4.1.1.1 includes a new <i>Program Scope and Objective</i> section based on the contents of that IRM.
IRM 4.1.4.1.1	Deleted. IRM 4.1.1.1.1 includes a new <i>Background</i> section based on the contents of that IRM.
IRM 4.1.4.1.2	Deleted. IRM 4.1.1.1.2 includes a new <i>Authority</i> section based on the contents of that IRM.
IRM 4.1.4.1.3	Deleted. IRM 4.1.1.1.3 includes a new <i>Responsibilities</i> section based on the contents of that IRM.
IRM 4.1.4.1.4	Deleted. IRM 4.1.1.1.4 includes a new <i>Program Reports</i> section based on the contents of that IRM.
IRM 4.1.4.1.5	Deleted. IRM 4.1.1.1.5 includes a new <i>Acronyms</i> section based on the contents of that IRM.
IRM 4.1.4.1.6	Deleted. IRM 4.1.1.1.7 includes a new <i>Related Sources</i> section based on the contents of that IRM.
IRM 4.1.4.2	Deleted. Changed categorization to Infrequent Workload
IRM 4.1.4.2.1	Moved to IRM 4.1.1.6.12, <i>Innocent Spouse</i> .
IRM 4.1.4.2.2	Moved to IRM 4.1.1.6.22, <i>Taxpayer Advocate Service (TAS)</i> .
IRM 4.1.4.2.3	Moved to IRM 4.1.1.6.3, <i>Audit Reconsideration</i> .
IRM 4.1.4.2.4	Moved to IRM 4.1.1.6.8, <i>Fed-State Program</i> .
IRM 4.1.4.2.5	Moved to IRM 4.1.1.7.14, <i>Low Income Housing Credit (LIHC)</i> .
IRM 4.1.4.2.6	Moved to IRM 4.1.1.7.11, <i>Tax Incentives for Historic Preservation – Rehabilitation and Easements</i> .
IRM 4.1.4.2.7	Moved to IRM 4.1.1.7.8, <i>Fishing Industry - Capital Construction Fund</i> .
IRM 4.1.4.2.8	Moved to IRM 4.1.1.6.16, <i>Offer In Compromise (OIC)</i> .
IRM 4.1.4.2.9	Moved to IRM 4.1.1.6.13, <i>Joint Committee Cases</i> .
IRM 4.1.4.2.10	Moved to IRM 4.1.1.6.7, <i>Employee Audits</i> .

Reference	Description
IRM 4.1.4.2.10.1	Moved to IRM 4.1.1.6.7.2, <i>Employee Audit Classification</i> .
IRM 4.1.4.2.10.2	Moved to IRM 4.1.1.6.7.3, <i>Employee Audit Procedures</i> .
IRM 4.1.4.2.10.3	Moved to IRM 4.1.1.6.7.4, <i>Employee Audit Requests From TIGTA</i> .
IRM 4.1.4.2.10.4	Moved to IRM 4.1.1.6.7.5, <i>Audit Requests From Executive Services</i> .
IRM 4.1.4.2.10.5	Moved to IRM 4.1.1.6.7.6, <i>New Employee Audits</i> .
IRM 4.1.4.2.10.6	Deleted. Survey procedures are incorporated into the specific sources of employee audits.
IRM 4.1.4.2.11	Moved to IRM 4.1.1.6.21, <i>Special Enforcement Program (SEP)</i> .
IRM 4.1.4.2.12	Moved to IRM 4.1.1.6.5, <i>Claims</i> .
IRM 4.1.4.2.13	Moved to IRM 4.1.1.6.20, <i>Return Preparer</i> .
IRM 4.1.4.2.14	Moved to IRM 4.1.1.7.7, <i>Expatriate Cases</i> .
IRM 4.1.4.2.15	Moved to IRM 4.1.1.6.11.4, <i>Form 8300 and Title 31 Program Leads</i> .
IRM 4.1.4.3	Deleted. No longer have an <i>other source work</i> designation.
IRM 4.1.4.3.1	Moved to IRM 4.1.1.7.1, <i>Alien Returns</i> .
IRM 4.1.4.3.2	Moved to IRM 4.1.1.7.3, <i>Automatics, Specials and Campus Identified Work</i> .
IRM 4.1.4.3.3	Deleted. Procedures are similar to other bankruptcy cases under IRM 4.1.1.6.4. <i>Bankruptcy Program</i> .
IRM 4.1.4.3.3.1	Moved to IRM 4.1.1.6.4.1, <i>Procedures for Bankruptcy Insolvency Cases in AIMS Status 06, 08, or Not on AIMS</i> .
IRM 4.1.4.3.3.2	Moved to IRM 4.1.1.6.4.2, <i>Procedures for Bankruptcy Insolvency Cases in AIMS Status 10 or 12</i> .
IRM 4.1.4.3.3.3	Moved to IRM 4.1.1.6.4.3, <i>Questionable Return Referrals</i> .
IRM 4.1.4.3.3.4	Moved to IRM 4.1.1.6.4.4, <i>Referrals From Department of Justice</i> .
IRM 4.1.4.3.4	Moved to IRM 4.1.1.7.4, <i>Change in Accounting Method</i> .
IRM 4.1.4.3.5	Moved to IRM 4.1.1.6.11, <i>Information Referrals</i> .
IRM 4.1.4.3.6	Moved to IRM 4.1.1.6.15.1.1, <i>NF Lead Criteria</i> .
IRM 4.1.4.3.7	Moved to IRM 4.1.1.6.11.2, <i>Collection Referrals-Form 3031, Report of Investigation of Transferee Liability</i> .
IRM 4.1.4.3.8	Moved to IRM 4.1.1.6.6, <i>Compliance Initiative Projects (CIP)</i> .
IRM 4.1.4.3.9	Moved to IRM 4.1.1.7.9, <i>Foreign Collateral Requests - Civil Assistance Requested</i> .
IRM 4.1.4.3.10	Moved to IRM 4.1.1.6.10, <i>Inadequate Records Notice</i> .
IRM 4.1.4.3.11	Moved to IRM 4.1.1.6.25, <i>Whistleblower Program</i> .
IRM 4.1.4.3.12	Deleted as it is duplicative. Information on IRP can be found in IRM 4.1.3.3.2.9, <i>Information Return Processing (IRP) Documents</i> .

Reference	Description
IRM 4.1.4.3.13	Deleted. Information on the Centralized Data Environment (CDE) has been incorporated into IRM 4.1.1, Planning, Monitoring, and Coordination, IRM 4.1.2, <i>Workload Identification and Survey Procedures</i> , and IRM 4.1.3, <i>Case Building, Classification, Storage and Delivery</i> .
IRM 4.1.4.3.14	Moved to IRM 4.1.1.7.16, <i>Prompt Assessment Examination Requests</i> .
IRM 4.1.4.3.15	Moved to IRM 4.1.1.6.18, <i>Prompt Determination Requests</i> .
IRM 4.1.4.3.16	Moved to IRM 4.1.1.6.11.3, <i>Employment Tax Leads</i> .
IRM 4.1.4.3.17	Moved to IRM 4.1.1.7.13, <i>IRC 338 Elections</i> .
IRM 4.1.4.3.18	Moved to IRM 4.1.1.6.23, <i>Transfers</i> .
IRM 4.1.4.3.19	Moved to IRM 4.1.1.7.18, <i>Cases Received From Technical Services</i> .
IRM 4.1.4.3.20	Moved to IRM 4.1.1.7.5, <i>Collateral Referrals</i> .
IRM 4.1.4.3.21	Moved to IRM 4.1.1.7.17, <i>Referrals of Multi-Case Inventory</i> .
IRM 4.1.4.3.22	Moved to IRM 4.1.1.7.2, <i>Appeals Referrals</i> .
IRM 4.1.4.3.23	Moved to IRM 4.1.1.7.10, <i>Frivolous Return Program</i> .
IRM 4.1.4.3.24	Moved to IRM 4.1.1.7.6, <i>Criminal Investigation Inquiries</i> .
IRM 4.1.4.3.25	Moved to IRM 4.1.1.7.19, <i>TEFRA Partnerships</i> .
IRM 4.1.4.3.26	Moved to IRM 4.1.1.6.24, <i>Training Returns</i> .

### EFFECT ON OTHER DOCUMENTS

IRM 4.1.4, dated 03/06/2017 is obsolete as of the date of this transmittal. IRM 4.1.1, *Planning, Monitoring and Coordination*, has been updated to include information from IRM 4.1.4, *Other Programs and Other Source Workload*.

### AUDIENCE

Planning and Special Programs (PSP) in SB/SE Examination - Field

Elmer Smith  
Acting Director, Exam Case Selection  
Small Business/Self-Employed

