



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.11.7

OCTOBER 3, 2019

EFFECTIVE DATE

(10-03-2019)

PURPOSE

- (1) This obsoletes IRM 4.11.7, Examining Officers Guide, Corporate Liquidations/Dissolutions.

MATERIAL CHANGES

- (1) The information contained in this IRM is either technical and does not offer instructions to staff as detailed in IRM 1.11.2, Internal Revenue Manual (IRM) Process, or is addressed in existing IRM(s). A majority of this information is no longer current. Current technical information relating to corporate liquidations and dissolutions is now located in the *Corporate Liquidations* chapter of the *Distributions and Liquidations* book within the *Corporate/Business Issues & Credits* Knowledge Base.

(2)

IRM Reference	Description of Change
IRM 4.11.7.1	<ul style="list-style-type: none">Most references were obsolete.Relevant technical content is located throughout the <i>Corporate/Business Issues & Credits Knowledge Base</i>.
IRM 4.11.7.2	<ul style="list-style-type: none">Relevant technical content is located in the <i>Corporate Liquidations</i> chapter of the <i>Distributions and Liquidations</i> book.
IRM 4.11.7.3	<ul style="list-style-type: none">Relevant technical content is located throughout the <i>Corporate Liquidations</i> chapter of the <i>Distributions and Liquidations</i> book.
IRM 4.11.7.4	<ul style="list-style-type: none">Relevant technical content is located in the <i>Complete Liquidations</i> section of the <i>Corporate Liquidations</i> chapter of the <i>Distributions and Liquidations</i> book.
IRM 4.11.7.5	<ul style="list-style-type: none">Relevant technical content is located in the <i>Treatment of Shareholders</i> section of the <i>Corporate Liquidations</i> chapter of the <i>Distributions and Liquidations</i> book.
IRM 4.11.7.6	<ul style="list-style-type: none">Relevant technical content is located in the <i>Treatment of Liquidating Corporation</i> section of the <i>Corporate Liquidations</i> chapter of the <i>Distributions and Liquidations</i> book.
IRM 4.11.7.7	<ul style="list-style-type: none">Relevant technical content is located throughout the <i>Corporate Liquidations</i> chapter of the <i>Distributions and Liquidations</i> book.

IRM Reference	Description of Change
IRM 4.11.7.8	<ul style="list-style-type: none">Relevant technical content is located throughout the <i>S-Corporation Knowledge Base</i>.
IRM 4.11.7.9	<ul style="list-style-type: none">Current information from 4.11.7.9(1) can be found in IRM 25.6.22.6.17.4, Prompt Assessment IRC 6501(d).Current information from 4.11.7.9(2) through (4) can be found in IRM 25.6.22.5.8.1, Executed by Authorized Representative, IRM 25.6.22.6.2.4, Dissolved Corporations, IRM 25.6.22.6.2.5, Merged Corporations, and IRM 4.10.13.3.3.3, How State Corporate Dissolution Law Affects an Examination.Current information from 4.11.7.9(5) can be found in IRM 25.6.23.4.5, Responsibility for Investor Returns – Non-TEFRA, and IRM Exhibit 25.6.23-3, Instructions for Updating the Statute on AIMS, Alpha Code GG.

EFFECT ON OTHER DOCUMENTS

IRM 4.11.7, Examining Officers Guide, Corporate Liquidations/Dissolutions dated December 01, 2004, is obsolete as of the date of this transmittal.

AUDIENCE

Examination personnel in SB/SE and LB&I.

Pamela Drenthe
Director, Examination Quality and Technical Support
SE:S:E:HQ:EQTS
Small Business/Self-Employed