



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.13.3

APRIL 16, 2024

EFFECTIVE DATE

(04-16-2024)

PURPOSE

- (1) This transmit obsoletes Internal Revenue Manual (IRM) 4.13.3, Audit Reconsideration, Central Reconsideration Unit.

MATERIAL CHANGES

- (1) The content in IRM 4.13.3, Central Reconsideration Unit, has been moved and updated to IRM 4.13.1, Exam Audit Reconsideration Process; see the crosswalk in the table below:

IRM Section Number	Reason for Removal
IRM 4.13.3.1 General Information	Updated content moved to IRM 4.13.1.4.1, General Information
IRM 4.13.3.1.1 Requests Not to be Worked	Content not included in new IRM placement
IRM 4.13.3.1.2 Taxpayer Advocate Service (TAS) Cases	Updated content moved to IRM 4.13.1.4.1.2, Taxpayer Advocate Service (TAS) Cases
IRM 4.13.3.1.3 Cases Closed in Appeals	Updated content moved to IRM 4.13.1.4.1.3, Cases Closed in Appeals
IRM 4.13.3.1.4 Timeliness	Updated content moved to IRM 4.13.1.4.1.4, Timeliness
IRM 4.13.3.1.5 Time Code	Updated content moved to IRM 4.13.1.4.1.5, Time Code
IRM 4.13.3.1.6 Point of Count	Updated content moved to IRM 4.13.1.4.1.6, Point of Count
IRM 4.13.3.1.7 Controlling the Case	Updated content moved to IRM 4.13.1.4.1.7, Controlling the Case
IRM 4.13.3.1.8 IDRS Adjustments	Updated content moved to IRM 4.13.1.4.1.8, IDRS Account Actions
IRM 4.13.3.1.9 CEAS/RGS	Updated content moved to IRM 4.13.1.4.1.9, CEAS/RGS and Workpapers
IRM 4.13.3.1.10 Workpapers	Updated content moved to IRM 4.13.1.4.1.9, CEAS/RGS and Workpapers

IRM Section Number	Reason for Removal
IRM 4.13.3.1.11 Management and Quality Review	Updated content moved to IRM 4.13.1.4.1.10, Management and Quality Review
IRM 4.13.3.2 First Read Procedures	Updated content moved to IRM 4.13.1.4.2,
IRM 4.13.3.3 Clerical Procedures	Updated content moved to IRM 4.13.1.4.3, Clerical Procedures
IRM 4.13.3.4 Routing Guidelines for CRU Units for Cases Transferred From One CRU to Another CRU	Updated content moved to IRM 4.13.1.4.4, Routing Guidelines for CRU Units for Cases Transferred from One CRU to Another CRU
IRM 4.13.3.5 Area Office Reconsiderations	Updated content moved to IRM 4.13.1.4.5, Area Office Reconsiderations
IRM 4.13.3.6 Examiner Procedures - IRS CTIOS Desktop Phones	Updated content moved to IRM 4.13.1.4.6, Examiner Procedures
IRM 4.13.3.7 Examiner Procedures	Updated content moved to IRM 4.13.1.4.6, Examiner Procedures
IRM 4.13.3.7.1 No Documentation	Updated content moved to IRM 4.13.1.4.6.1, No Documentation
IRM 4.13.3.7.2 Insufficient/Partial Documentation	Updated content moved to IRM 4.13.1.4.6.2, Insufficient/Partial Documentation
IRM 4.13.3.7.3 Full Documentation	Updated content moved to IRM 4.13.1.4.6.3, Full Documentation
IRM 4.13.3.8 Closing Procedures	Updated content moved to IRM 4.13.1.4.7, Closing Procedures
IRM 4.13.3.8.1 Closing Procedures Full Allowance	Updated content moved to IRM 4.13.1.4.7.1, Closing Procedures-Full Allowance
IRM 4.13.3.8.2 Closing Procedures - Partial Disallowance	Updated content moved to IRM 4.13.1.4.7.2, Closing Procedures - Partial Disallowance
IRM 4.13.3.8.3 Closing Procedures - Full Disallowance	Updated content moved to IRM 4.13.1.4.7.3, Closing Procedures - Full Disallowance
IRM 4.13.3.8.4 Closing Procedures - No Reply	Updated content moved to IRM 4.13.1.4.7.4, Closing Procedures - No Reply

IRM Section Number	Reason for Removal
IRM 4.13.3.8.5 Reconsideration TC 971 Action Codes	Updated content moved to IRM 4.13.1.4.7.5, Reconsideration TC 971 Action Codes
IRM 4.13.3.9 Telephone Contact	Updated content moved to IRM 4.13.1.4.6, Examiner Procedures
IRM 4.13.3.10 Open AIMS Control on Succeeding Year	Updated content moved to IRM 4.13.1.4.7.1, Closing Procedures - Full Allowance
IRM 4.13.3.11 Replies to Letter 3340C/Exam Procedures	Updated content moved to IRM 4.13.1.4.8, Replies to Letter 3340C/Exam Procedures
IRM 4.13.3.12 Replies to Disallowance Letters, (105, 106, & 916C)	Updated content moved to IRM 4.13.1.4.9, Replies to Disallowance Letters, (105, 106, & 916C)
IRM 4.13.3.13 Statute of Limitations	Updated content moved to IRM 4.13.1.4.10, Statute of Limitations
IRM 4.13.3.14 RSED on Original Return	Updated content moved to IRM 4.13.1.4.10, Statute of Limitations
IRM 4.13.3.15 Statute for Refund after Certified Letter of Claim Disallowance	Updated content moved to IRM 4.13.1.4.10, Statute of Limitations
IRM 4.13.3.16 Request for Appeal	Updated content moved to IRM 4.13.1.4.11.1, Request for Appeals
IRM 4.13.3.17 Audit Reconsiderations EITC 2/10 Year Ban	Updated content moved to IRM 4.13.1.4.12, Audit Reconsiderations EITC 2/10 Year Ban
IRM 4.13.3.18 Identity Theft	Updated content moved to 4.13.1.4.1.1, Special Circumstances
IPU 18U0773, Removed the STAUP Requirement	Content not included in new IRM placement
IPU 18U0776, Partial Refund	Content included in IRM 4.13.1.4.10, Statute of Limitations
IPU 18U0787, Reconsideration Workpaper Name	Content not included in new IRM placement
IPU 18U0798, First Read Procedures	Content not included in new IRM placement
IPU 19U1305, Updated Appeals Account Resolution Specialist (AARS) contact information	Content not included in new IRM placement

IRM Section Number	Reason for Removal
IPU 20U0106, ASFR Case Closed in Appeals	Content not included in new IRM placement
IPU 20U0533, Administrative File for Cases Worked in the Area Office	Content included in IRM 4.13.1.4.5, Area Office Reconsiderations
IPU 20U0798, IRS CTIOS Desktop Phone System	Content not included in new IRM placement
IPU 23U0935, Revalidating IPU's	This was for revalidated IPU's. Specific IPU's added to new content are notated above

EFFECT ON OTHER DOCUMENTS

IRM 4.13.3, Centralized Reconsideration Unit, dated July 17, 2020, is obsolete as of the date of this Manual Transmittal and updated content has been moved to IRM 4.13.1, Exam Audit Reconsideration Process. The following IPU's have been updated and incorporated into the new IRM section: 18U0776, and 20U0533.

AUDIENCE

Small Business/Self Employed and Taxpayer Services Campus Compliance.

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