



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.13.4

SEPTEMBER 27, 2022

EFFECTIVE DATE

(09-27-2022)

PURPOSE

- (1) This transmittal obsoletes Internal Revenue Manual (IRM) Part 4, Chapter 13, Audit Reconsideration, Section 4, Area Office (AO) Examination.

MATERIAL CHANGES

- (1) The content from IRM 4.13.4 dated October 1, 2006 is obsolete. The information in this IRM relating to PSP has been incorporated into IRM 4.1.1, Planning, Monitoring, and Coordination, and relevant guidance for examiners is being updated and incorporated into IRM 4.10.11, Claims for Refund, Requests for Abatement, and Audit Reconsiderations; see the crosswalk in the table below.

FROM	TO
IRM 4.13.4.1, Routing the Reconsiderations to the Planning and Special Programs Support (PSP)	See IRM 4.10.11.4(3) for cases routed from CRU. See IRM 4.1.1.6.3, Audit Reconsideration, for current procedures applicable to PSP.
IRM 4.13.4.2, Screening the Case in PSP	See IRM 4.1.1.6.3, Audit Reconsideration, for current procedures applicable to PSP.
IRM 4.13.4.3, Area Office (AO) Examination Group Procedures	See IRM 4.10.11.4.2(3) for case assignment. See IRM 4.10.11.4.1 through IRM 4.10.11.4.5, for an overview of examiner responsibilities through initial contact on an audit reconsideration case.
IRM 4.13.4.4, Examining the Issues	See IRM 4.10.11.4.7 through IRM 4.10.11.2.13, for guidance on examining an audit reconsideration case.
IRM 4.13.4.5, Full Allowance (Abatement) Case	See IRM 4.10.11.4.7 and IRM 4.10.11.4.8 for closing full allowance cases.
IRM 4.13.4.6, Partial Disallowance - Report Writing	See IRM 4.10.11.4.2.1 for report writing and RGS / CEAS procedures.
IRM 4.13.4.7, Taxpayer Rights - Partial Disallowance, Full Disallowance (No Abatement Cases)	See IRM 4.10.11.4.9 through IRM 4.10.11.4.13, for taxpayer rights in disallowance cases.
IRM 4.13.4.8, Appeal Request Received - Partial Disallowance Case	See IRM 4.10.11.4.9 and IRM 4.10.11.4.13, for appeals requests on partially disallowed cases.
IRM 4.13.4.9, Appeal Request Received - Full Disallowance (No Abatement)	See IRM 4.10.11.4.11 through IRM 4.10.11.4.13, for appeals requests on fully disallowed cases.
IRM 4.13.4.10, Area Office Taxpayer Walk-In	This information is obsolete.
IRM 4.13.4.11, Receipt of Correspondence in the Area Office	See IRM 4.10.11.4(8) for procedures when the group receives a reconsideration request directly from a taxpayer.

EFFECT ON OTHER DOCUMENTS

IRM 4.13.4 dated October 1, 2006, is obsolete as of the date of this Manual Transmittal. Guidance related to audit reconsiderations worked by Field Examination is being updated and incorporated into IRM 4.10.11, Claims for Refund, Requests for Abatement, and Audit Reconsiderations.

AUDIENCE

Compliance (Campus and Area Office) CAS, AUR, ASFR, Appeals, & TAS.

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