



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.15.4

OCTOBER 3, 2018

EFFECTIVE DATE

(10-03-2018)

PURPOSE

- (1) This obsoletes IRM 4.15.4, Jeopardy/Termination Assessments, Administrative and Judicial Review.

MATERIAL CHANGES

(1)

IRM Reference	Description of Change
IRM 4.15.4.1	<ul style="list-style-type: none">This IRM is obsolete.
IRM 4.15.4.2	<ul style="list-style-type: none">IRM 4.15.4.2, Administrative Reviews moved to IRM 4.15.2.5.4.1IRM 4.15.4.2.1, Written Statement to Taxpayer moved to IRM 4.15.2.5.4.1.1.IRM 4.15.4.2.2, Notice & Demand to Pay Tax moved to IRM 4.15.2.5.4.1.2.IRM 4.15.4.2.3, Request for Administrative Review moved to IRM 4.15.2.5.4.1.3.IRM 4.15.4.2.4, Redetermination by the Secretary moved to IRM 4.15.2.5.4.1.4.
IRM 4.15.4.3	<ul style="list-style-type: none">IRM 4.15.4.3, Judicial Review moved to IRM 4.15.2.5.4.2.IRM 4.15.4.3.1, Judicial Determination moved to IRM 4.15.2.5.4.2.1.IRM 4.15.4.3.2, Action by Examination moved to IRM 4.15.2.5.4.2.2.IRM 4.15.4.3.3, Finality of Judicial Determination moved to IRM 4.15.2.5.4.2.3.
IRM 4.15.4.4	<ul style="list-style-type: none">IRM 4.15.4.4, Area Review moved to IRM 4.15.2.5.4.3.

EFFECT ON OTHER DOCUMENTS

IRM 4.15.4, Jeopardy/Termination Assessments, Administrative and Judicial Review dated June 11, 2018 is obsolete as of the date of this transmittal.

AUDIENCE

Small Business and Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), Large Business and International (LB&I) and Appeals employees.

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