



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.15.7

OCTOBER 3, 2018

EFFECTIVE DATE

(10-03-2018)

PURPOSE

- (1) This obsoletes IRM 4.15.7, Jeopardy/Termination Assessments, Planning and Special Programs Procedures.

MATERIAL CHANGES

(1)

IRM Reference	Description of Change
4.15.7.1	<ul style="list-style-type: none">IRM 4.15.7.1(1) - The material in this subsection is obsolete because it provides guidance for procedures which are no longer being used by the Jeopardy/Termination Program and which directly conflict with guidance published in IRM 4.15.5, Post Assessment Procedures, which is being moved to IRM 4.15.2.5, Post Assessment Procedures.IRM 4.15.7.1(2) - The material in this subsection is obsolete because the role of Termination Coordinator (TC) referenced here is no longer being used within the Jeopardy/Termination Program and is no longer being filled by PSP.
4.15.7.2	<ul style="list-style-type: none">IRM 4.15.7.2(1) - The material in this subsection is obsolete because the role of Termination Coordinator (TC) referenced here is no longer being used within the Jeopardy/Termination Program and is no longer being filled by PSP.

IRM Reference	Description of Change
4.15.7.3	<ul style="list-style-type: none">IRM 4.15.7.3(1) - The material in this subsection is obsolete because it provides guidance for procedures which are no longer being used by the Jeopardy/Termination Program and which directly conflict with guidance published in IRM 4.15.5.4.1, Control Assessment File, which is being moved to IRM 4.15.2.5.2, Termination Follow-Up.
4.15.7.4	<ul style="list-style-type: none">IRM 4.15.7.4(1) - The material in this subsection is obsolete because it provides guidance for procedures which are no longer being used by the Jeopardy/Termination Program. IRM 4.15.2.4.1.4, Approval Report, addresses the correct procedures for content referenced here.

IRM Reference	Description of Change
4.15.7.5	<ul style="list-style-type: none"><li data-bbox="760 321 1159 636">• IRM 4.15.7.5(1) - The material in this subsection was duplicated in IRM 4.15.5.4.2, Filing Requirements by the Taxpayer, which is being moved to IRM 4.15.2.5.2.1, Termination Assessments - Filing Requirements by the Taxpayer.<li data-bbox="760 636 1159 888">• IRM 4.15.7.5(2) - The material in this subsection is obsolete because it provides guidance for procedures which are no longer being used by the Jeopardy/Termination Program.<li data-bbox="760 888 1159 1108">• IRM 4.15.7.5(3) - The material in this subsection was duplicated in IRM 4.15.5.5, Notice of Deficiency, which is being moved to IRM 4.15.2.5.1, Notice of Deficiency.<li data-bbox="760 1108 1159 1587">• IRM 4.15.7.5(4) - The material in this subsection is obsolete because it provides guidance for procedures which are no longer being used by the Jeopardy/Termination Program and which directly conflict with guidance published under IRM 4.15.5.4.1, Control of Assessment File, which is being moved to IRM 4.15.2.5.2, Termination Follow-Up.

IRM Reference	Description of Change
4.15.7.6	<ul style="list-style-type: none"><li data-bbox="662 323 1065 793">• IRM 4.15.7.6(1) - The material in this subsection is obsolete because it provides guidance for procedures which are no longer being used by the Jeopardy/Termination Program and which directly conflict with guidance published under IRM 4.15.5.4.1, Control of Assessment File, which is being moved to IRM 4.15.2.5.2, Termination Follow-Up.

IRM Reference	Description of Change
4.15.7.7	<ul style="list-style-type: none"> • IRM 4.15.7.7(1) - The material in this subsection is obsolete because it provides guidance for procedures which are no longer being used by the Jeopardy/Termination Program. • IRM 4.15.7.7(2) - The material in this subsection was duplicated in IRM 4.15.5.4.3, Examination of Full-Year Return, which is being moved to IRM 4.15.2.5.2.2, Examination of Full-Year Return. • IRM 4.15.7.7(3) - The material in this subsection was duplicated in IRM 4.15.5.4.3, Examination of Full-Year Return, which is being moved to IRM 4.15.2.5.2.2, Examination of Full-Year Return. • IRM 4.15.7.7(4) - The material in this subsection was duplicated in IRM 4.15.5.4.3, Examination of Full-Year Return, which is being moved to IRM 4.15.2.5.2.2, Examination of Full-Year Return. • IRM 4.15.7.7(5) - The material in this subsection is obsolete because it provides guidance for procedures which are no longer being used by the Jeopardy/Termination Program.

EFFECT ON OTHER DOCUMENTS

IRM 4.15.7, Jeopardy/Termination Assessments, Planning and Special Programs Procedures, dated January 17, 2012, is obsolete as of the date of this transmittal.

AUDIENCE

SB/SE Compliance Employees

Michael W. Damasiewicz
Director, Examination - Field and Campus Policy
SE:S:E:HQ:EFCP
Small Business/Self-Employed