



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.28.1

DECEMBER 7, 2020

EFFECTIVE DATE

(12-07-2020)

PURPOSE

- (1) This obsoletes IRM 4.28.1, Examination Specialization Program and Procedures.

MATERIAL CHANGES

- (1) The content from IRM 4.28.1 dated March 4, 2008 is obsolete. The Examination Specialization Program referenced in this IRM is no longer active. Audit Technique Guides (ATGs) are referenced in IRM 1.11.2.2.1, Supplemental Sources of Guidance, as an example of a supplemental source of guidance, and general requirements for publishing are included in IRM 1.17.8.3, Submitting Products to Publishing. ATGs are owned and maintained by the business unit which authors them.

From	To
IRM 4.28.1.1, Examination Specialization (ES) Overview	This information is obsolete. Examination Specialization (ES) was eliminated.
IRM 4.28.1.1.1, Purpose	This information is obsolete.
IRM 4.28.1.1.2, Program Direction	This information is obsolete.
IRM 4.28.1.1.3, Audit technique Guides (ATGs)	<p>The ATGs are owned and maintained by the business unit which authored them. Exam Quality and Technical Support (EQTS) in Headquarters Examination currently administers those owned by SB/SE. ATGs owned by SB/SE and LB&I can be accessed through the following websites: <i>Audit Technique Guides</i> or <i>ATG Crosswalk</i></p> <p>ATGs owned by Exempt Organizations (EO) may be accessed through the following website: <i>ATGs for Exempt Organizations</i></p>
IRM 4.28.1.1.4, Compliance Initiative Project (CIP)	See IRM 4.17.1, Overview of Compliance Initiative Projects.
IRM 4.28.1.1.5, Applied Time	See IRM 4.17.1, Overview of Compliance Initiative Projects.
IRM 4.28.1.2, Headquarters – Examination Responsibility	See IRM 1.1.16.3.5.5.3, Technical Support Group. EQTS currently administers the ATGs owned by SB/SE.
IRM 4.28.1.2.1, Headquarters– Examination Oversight	See IRM 1.1.16.3.5.5.3, Technical Support Group. EQTS currently administers the ATGs owned by SB/SE.
IRM 4.28.1.2.2, Additional Responsibilities	See IRM 1.1.16.3.5.5.3, Technical Support Group. EQTS currently administers the ATGs owned by SB/SE.

From	To
IRM 4.28.1.2.2.1, Training	See IRM 1.1.16.3.5.5.3, Technical Support Group. EQTS currently administers the ATGs owned by SB/SE.
IRM 4.28.1.2.2.2, Coordination with Other Operating Units	See IRM 1.1.16.3.5.5.3, Technical Support Group. EQTS currently administers the ATGs owned by SB/SE.
IRM 4.28.1.2.2.3, Interagency Administration	See IRM 1.1.16.3.5.5.3, Technical Support Group. EQTS currently administers the ATGs owned by SB/SE.
IRM 4.28.1.2.2.4, Congressional Inquiries	See IRM 1.1.16.3.5.5.3, Technical Support Group. EQTS currently administers the ATGs owned by SB/SE.
4.28.1.2.3, Audit Technique Guide Development	This information is obsolete.
4.28.1.3, Area Responsibility	This information is obsolete.
4.28.1.4, Counsel	The Office of Chief Counsel provides consultation on ATGs when necessary.
4.28.1.5, Ordering, Classifying, & Selecting Returns	See IRM 4.1.2, Workload Identification and Survey Procedures, and IRM 4.103.3, CDE Roles and Reports.
4.28.1.5.1, MACS	The Midwest Automated Compliance System (MACS) was replaced by Compliance Data Environment (CDE). See IRM 4.103, Compliance Data Environment (CDE).
Exhibit 4.28.1-1, Guidelines for Development of Audit Technique Guides	These guidelines are obsolete. EQTS coordinates the development of ATGs owned by SB/SE.
Exhibit 4.28.1-2, Audit Technique Guide Standard Format	This exhibit is obsolete. ATGs are referenced in IRM 1.11.2.2.1, Supplemental Sources of Guidance, as an example of a supplemental source of guidance. General requirements for publishing are included in IRM 1.17.8.3, Submitting Products to Publishing. ATGs are owned and maintained by the business unit which authors them. EQTS coordinates the development of ATGs owned by SB/SE.
Exhibit 4.28.1-4, Copyright Permission Letter	This letter is obsolete.
Exhibit 4.28.1-5, Technical Guidance Web Site	The ATGs may be accessed through the following website: ATGs

EFFECT ON OTHER DOCUMENTS

IRM 4.28.1, Examination Specialization Program and Procedures, dated March 4, 2008 is obsolete as of the date of this transmittal.

AUDIENCE

Small Business/Self-Employed (SB/SE) Field Examination Employees

Maha H. Williams
Director, Examination - Field and Campus Policy
Small Business/Self-Employed

