



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.19.20

MAY 9, 2013

EFFECTIVE DATE

(05-09-2013)

PURPOSE

- (1) This transmits obsolete IRM 5.19.20 Liability Collection, Large Dollar Case Processing.

BACKGROUND

- (1) As of December 2011, ACS Call Sites no longer handle Individual Large Dollar Case (100,000-999,999) in both Wage and Investment (WI) and Small Business/Self Employed (SBSE).

MATERIAL CHANGES

- (1) IRM 5.19.20 is obsolete since ACS Call Site processing no longer handles individual large dollar cases (between \$100,000 to \$999,999) in both Wage and Investment (W) and Small Business/Self-Employed (SB/SE).
- (2) The procedures previously contained in IRM 5.19.20 that remain valid have been incorporated into IRM 5.19.1, IRM 5.19.5, and IRM 5.19.18, as follows:

IRM Section	Pertinent IRM Subsections
IRM 5.19.1	IRM 5.19.1.3, <i>Balance Due Research and Balance Due Collection First Read Process</i> : Added guidance for processing accounts over 100K. Expanded Authority of ACS/ACS Support to 250K
IRM 5.19.5	IRM 5.19.5.6.3.1, <i>I4-Routine Processing</i> : Paragraph (7) Remove obsolete reference to Large Dollar cases.
IRM 5.19.18	IRM 5.19.18.4, <i>FERDI General Case Processing Overview</i> :: Provides that: a. Large Dollar (LG\$) FERDI cases will be assigned to the Jacksonville ACS site. b. LG\$ correspondence will be worked by ACS Support. IRM 5.19.18.4.3, <i>Correspondence</i> : Added instructions for processing LG\$ correspondence.

EFFECT ON OTHER DOCUMENTS

IRM 5.19.20, dated May 16, 2012, is obsolete as of the date of this manual transmittal. Pertinent portions of the material that remain in effect are incorporated into IRM 5.19.1, *Balance Due*; IRM 5.19.5, *ACS Inventory*; and IRM 5.19.18, *Federal Employee/Retiree Delinquency Initiative (FERDI)*.

AUDIENCE

This IRM was used by W Compliance, Accounts Management, and Field Assistance; and SB/SE Compliance.

Scott D. Reisher Director,
Collection Policy

