



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

8.22.2

MARCH 29, 2012

## EFFECTIVE DATE

(03-29-2012)

## PURPOSE

- (1) This obsoletes IRM 8.22.2, *Collection Due Process - Technical Review*.

## MATERIAL CHANGES

- (1) The material previously contained in IRM section 8.22.2 is incorporated into the following six new IRMs:
  1. IRM 8.22.4, *Collection Due Process Appeals Program*
  2. IRM 8.22.5, *Receipt, Control and Pre-Conference Considerations*
  3. IRM 8.22.6, *Cases Requiring Special Handling*
  4. IRM 8.22.7, *Alternatives to Collection Action*
  5. IRM 8.22.8, *Liability Issues and Relief from Liability*
  6. IRM 8.22.9, *Closing and Post Closing Actions*

## EFFECT ON OTHER DOCUMENTS

IRM 8.22.2 is obsolete as of the date of the Manual Transmittal.

## AUDIENCE

Appeals

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