



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.15.16

OCTOBER 21, 2016

EFFECTIVE DATE

(10-21-2016)

PURPOSE

- (1) This obsoletes IRM 25.15.16, Relief from Joint and Several Liability, Telephone Contacts.

MATERIAL CHANGES

- (1) The material relating to Telephone Contacts for Cincinnati Centralized Innocent Spouse Operation (CCISO) has been updated and incorporated into new IRM 25.15.18.9.2, *Phones*. IRM 25.15.18, *Innocent Spouse Processing Procedures*, went into effect July 11, 2016.

EFFECT ON OTHER DOCUMENTS

IRM 25.15.16, Telephone Contacts, dated July 30, 2014 is obsolete as of the date of this transmittal.

AUDIENCE

Employees in Cincinnati Centralized Innocent Spouse Operation (CCISO) who will have phone contact with customers regarding innocent spouse claims.

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Small-Business/Self-Employed

