



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.10.12

DECEMBER 28, 2015

## EFFECTIVE DATE

(12-28-2015)

## PURPOSE

- (1) This obsoletes IRM 4.10.12, Examination of Returns, Frivolous Return Program.

## MATERIAL CHANGES

- (1) The material relating to the Frivolous Return Program previously contained in [IRM 4.10.12 is incorporated into new IRM 25.25.10, Frivolous Return Program

## EFFECT ON OTHER DOCUMENTS

IRM 4.10.12, Examination of Returns, Frivolous Return Program, dated 9-05-2014 is obsolete as of the date of this transmittal .

## AUDIENCE

Campus Examination employees

Scott Prentky  
Director,  
Campus Reporting Compliance, SE:S:CCS:CRC  
Small Business/Self-Employed

