



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.11.34

JUNE 16, 2017

EFFECTIVE DATE

(06-16-2017)

PURPOSE

- (1) This obsoletes IRM 4.11.34, *Examining Officers Guide (EOG), Innocent Spouse*. This IRM has been made obsolete and content from this IRM has been incorporated into IRM 25.15.6, *Field Examination Procedures*.

MATERIAL CHANGES

- (1) The material relating to Innocent Spouse procedures contained in IRM 4.11.34 is incorporated into IRM 25.15.6, *Field Examination Procedures*.
- (2) The following table provides a crosswalk for where the content is incorporated:

Prior Reference	New Reference
IRM 4.11.34.1	IRM 25.15.6.2
IRM 4.11.34.2	IRM 25.15.6.1
IRM 4.11.34.2.1	IRM 25.15.6.3
IRM 4.11.34.2.2	IRM 25.15.6.2
IRM 4.11.34.3	IRM 25.15.6.5
IRM 4.11.34.3.1	Obsolete
IRM 4.11.34.3.1.1	IRM 25.15.6.8
IRM 4.11.34.3.1.2	IRM 25.15.6.8.1
IRM 4.11.34.3.2	IRM 25.15.6.9
IRM 4.11.34.3.3	IRM 25.15.6.17
IRM 4.11.34.3.4	IRM 25.15.6.17
IRM 4.11.34.3.5	IRM 25.15.6.20
IRM 4.11.34.4	IRM 25.15.6.18
IRM 4.11.34.4.1	IRM 25.15.6.15
IRM 4.11.34.4.2	IRM 25.15.6.18
IRM 4.11.34.4.3	IRM 25.15.6.20
IRM 4.11.34.4.4	IRM 25.15.6.20
IRM 4.11.34.5	IRM 25.15.6.16
IRM 4.11.34.6	IRM 25.15.6.3.1
IRM 4.11.34.7	IRM 25.15.6.2

IRM 4.11.34.8	IRM 25.15.6.10.2
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EFFECT ON OTHER DOCUMENTS

The material in IRM 4.11.34 is obsolete and has been incorporated into IRM 25.15.6.

AUDIENCE

Examination personnel in SBSE and LB&I

Michael W. Damasiewicz
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