



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.15.2

JULY 26, 2021

## EFFECTIVE DATE

(07-26-2021)

## PURPOSE

- (1) This obsoletes IRM 4.15.2, Jeopardy/Termination Assessments, Examination Procedures.

## MATERIAL CHANGES

- (1) The contents of this IRM moved to IRM 4.15.1, Jeopardy/Termination Assessments, Jeopardy and Terminations. This IRM will be made obsolete simultaneously with the publishing of the updated IRM 4.15.1.
- (2)

IRM Reference	Description of Changes
4.15.2.1	This IRM is obsolete. Relevant information moved to IRM 4.15.1.
4.15.2.2	<ul style="list-style-type: none"> <li>IRM 4.15.2.2.1 moved to IRM 4.15.1.7.1,</li> <li>IRM 4.15.2.2.2 moved to IRM 4.15.1.7.2,</li> <li>IRM 4.15.2.2.3 moved to IRM 4.15.1.7.3,</li> <li>IRM 4.15.2.2.4 moved to IRM 4.15.1.7.4,</li> <li>IRM 4.15.2.2.5 moved to IRM 4.15.1.6(2) and</li> <li>IRM 4.15.2.2.6 moved to IRM 4.15.1.7.7.</li> </ul>
4.15.2.3	IRM 4.15.2.3 moved to IRM 4.15.1.8.
4.15.2.4	<ul style="list-style-type: none"> <li>IRM 4.15.2.4.1.1 moved to IRM 4.15.1.7,</li> <li>IRM 4.15.2.4.1.2 moved to IRM 4.15.1.7,</li> <li>IRM 4.15.2.4.1.3 moved to IRM 4.15.1.9 and</li> <li>IRM 4.15.2.4.1.4 moved to IRM 4.15.1.9</li> </ul>
4.15.2.5	IRM 4.15.2.5 moved to IRM 4.15.1.10.
Exhibit 4.15.2-1	Moved content from IRM Exhibit 4.15.2-1 to a published letter in the IRS Product Catalog, Letter 1583.
Exhibit 4.15.2-2	Moved content from IRM Exhibit 4.15.2-2 to a published letter in the IRS Product Catalog, Letter 1584.
Exhibit 4.15.2-3	Moved content from IRM Exhibit 4.15.2-3 to a published letter in the IRS Product Catalog, Letter 1929.
Exhibit 4.15.2-4	Moved content from IRM Exhibit 4.15.2-4 to a published letter in the IRS Product Catalog, Letter 1930.
Exhibit 4.15.2-5	Moved content from IRM Exhibit 4.15.2-5 to "Examples of Income Computation" spreadsheet on the Fraud Knowledge Base Site, link provided in IRM 4.15.1.9.1.3.2.
Exhibit 4.15.2-6	Moved content from IRM Exhibit 4.15.2-6 to example within IRM 4.15.1.9.1.3.3.
Exhibit 4.15.2-7	Moved content from IRM Exhibit 4.15.2-7 to note within IRM 4.15.1.9.4.

**EFFECT ON OTHER DOCUMENTS**

IRM 4.15.2, Jeopardy/Termination Assessments, Examination Procedures, dated October 4, 2018 is obsolete as of the date of this transmittal.

**AUDIENCE**

Appeals, Large Business and International (LB&I), Small Business/Self-Employed (SB/SE), and Tax Exempt and Government Entities (TE/GE) employees.

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