



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4.15.2.1	This IRM is obsolete.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">IRM 4.15.2.2.1 moved to IRM 4.15.1.7.1,IRM 4.15.2.2.2 moved to IRM 4.15.1.7.2,IRM 4.15.2.2.3 moved to IRM 4.15.1.7.3,IRM 4.15.2.2.4 moved to IRM 4.15.1.7.4,IRM 4.15.2.2.5 moved to IRM 4.15.1.6(2) andIRM 4.15.2.2.6 moved to IRM 4.15.1.7.7.
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">IRM 4.15.2.4.1.1 moved to IRM 4.15.1.7,IRM 4.15.2.4.1.2 moved to IRM 4.15.1.7,IRM 4.15.2.4.1.3 moved to IRM 4.15.1.9 andIRM 4.15.2.4.1.4 moved to IRM 4.15.1.9
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IRM 4.15.2, Jeopardy/Termination Assessments, Examination Procedures, dated October 4, 2018 is obsolete as of the date of this transmittal.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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SE:S:DCE:E:HQ:EFCP
Small Business/Self-Employed