



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.18.2

NOVEMBER 4, 2020

EFFECTIVE DATE

(11-04-2020)

PURPOSE

- (1) This obsoletes IRM 4.18.2, Exam Offer-in Compromise, Doubt as to Liability Offers.

MATERIAL CHANGES

- (1) The contents of this IRM were updated and moved to IRM 4.18.1, Offer in Compromise Received in Exam. This IRM will be made obsolete simultaneously with the publishing of the updated IRM 4.18.1.
- (2) The following table outlines where the contents of this IRM were moved to in this revision.

IRM Reference	Description of Change
4.18.2, Doubt as to Liability Offers	This IRM is obsolete.
4.18.2.1, Overview	Content was incorporated into IRM 4.18.1.1.
4.18.2.2, Considering the Liability Issue	Content was updated and moved to IRM 4.18.1.2.1.
4.18.2.3, Jurisdiction--Doubt as to Liability	Content was updated and moved to IRM 4.18.1.2.1.
4.18.2.4, Examination Considerations	Content from IRM 4.18.2.4(1) and (4) was updated and moved to IRM 4.18.1.4, content from (2) and (3) moved to IRM 4.18.1.4.3, content from (5) moved to IRM 4.18.1.4.4, and content from (6) moved to IRM 4.18.1.6.4.
4.18.2.5, Determination of Liability	Content was updated and moved to IRM 4.18.1.4.3.
4.18.2.6, Doubt as to Liability Offer Accepted	Content was updated and moved to IRM 4.18.1.4.3.2.
4.18.2.7, Doubt as to Liability Offer Withdrawn	Content was updated and moved to IRM 4.18.1.4.3.1.
4.18.2.8, Doubt as to Liability Offer Rejected	Content was updated and moved to IRM 4.18.1.4.3.3.

EFFECT ON OTHER DOCUMENTS

IRM 4.18.2, Exam Offer-in Compromise, Doubt as to Liability Offers, dated February 28, 2017 is obsolete as of the date of this transmittal.

AUDIENCE

SB/SE Examination

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SE:S:DCE:E:HQ:EFCP
Small Business/Self Employed