



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.18.6

NOVEMBER 6, 2020

## EFFECTIVE DATE

(11-06-2020)

## PURPOSE

- (1) This transmits obsolete IRM 4.18.6, Exam Offer-In-Compromise, Case Processing and Controls.

## 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 Changes
4.18.6	This IRM is obsolete.
4.18.6.1, Overview	Content was incorporated into IRM 4.18.1.1.
4.18.6.2, Payments Made with Form 656	Content moved to IRM 4.18.1.6.1.
4.18.6.3, Statutory Period of Limitation	Content moved to IRM 4.18.1.2.2.
4.18.6.4, Innocent Spouse Procedures	Content moved to IRM 4.18.1.6.2.
4.18.6.5, Examiner's Time Charges	Content moved to IRM 4.18.1.4.2.
4.18.6.6, Return Controls	Content in IRM 4.18.6.6(1)-(4) moved to IRM 4.18.1.3 and content in IRM 4.18.6.6(5) moved to IRM 4.18.1.5.
4.18.6.7, Dual Notice Requirement	Content moved to IRM 4.18.1.4.2(4).
4.18.6.8, Fraudulent and False Statements	Content moved to IRM 4.18.1.6.3.

## EFFECT ON OTHER DOCUMENTS

IRM 4.18.6, Case Processing and Controls, dated February 28, 2017 is obsolete as of the date of this transmittal.

## AUDIENCE

SB/SE Examination

Maha H. Williams  
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SE:S:DCE:E:HQ:EFCP  
Small Business/Self Employed

