



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.19.7

SEPTEMBER 25, 2024

## EFFECTIVE DATE

(09-25-2024)

## PURPOSE

- (1) This manual transmittal obsoletes IRM 4.19.7, Liability Determination, IMF Automated Underreporter (AUR) Technical System Procedures.

## MATERIAL CHANGES

- (1) This IRM is obsolete due to the instruction being specific to the AUR system. The material relating to IRM 4.19.7 has been updated to the AUR System Guide housed in the AUR Research Portal IMF. The AUR System Guide is available on the AUR Portal at *AUR Research Portal IMF*.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.19.7, Liability Determination, IMF Automated Underreporter (AUR) Technical System Procedures, dated 10/24/2023.

## AUDIENCE

AUR tax examiners and management officials at Small Business/Self-Employed sites

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