



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.19.17

NOVEMBER 9, 2023

## EFFECTIVE DATE

(11-09-2023)

## PURPOSE

- (1) This transmittal obsoletes Internal Revenue Manual (IRM) Part 4, Chapter 19, Liability Determination, Section 17, Non-Filer Program.

## MATERIAL CHANGES

- (1) The content in IRM 4.19.17, Non-Filer Program has been moved and updated to IRM 4.19.15 Discretionary Programs; see the crosswalk in the Table below:

IRM Section Number	Reason for Removal
4.19.17.1.1, IRC Section 6020(b) Certification	Updated content moved to IRM 4.19.15.44.4, IRC 6020(b) Certification
4.19.17.1.2, Form 13496 Certification Procedures	Updated content moved to IRM 4.19.15.44.5, Form 13496 Certification Procedures
4.19.17.2.1, Non-Filer Inventory & Responsibility	Content removed not needed in new IRM placement
4.19.17.2.2, Pre-notification of Delinquent Return Prior to Examination/Issuance of Letter 1862	Updated content moved to IRM 4.19.15.44.1, Letter 2269C - Preliminary Contact with taxpayer
4.19.17.3.1, Manual Reports	Content removed not needed in new IRM procedures
4.19.17.3.2, Audit Information Management System (AIMS) Controls	Content removed not needed in new IRM procedures
4.19.17.3.3, Non-Filer Letters	Updated content moved to IRM 4.19.15.44.3, Initial Contact Letter 1862
4.19.17.3.4, Non-Filer Source & Project Codes	Updated content moved to IRM 4.19.15.44.2, Non-Filer Source and Project Codes
4.19.17.3.5, Non-Filer Technique Codes	Content removed not needed in new IRM procedures
4.19.17.3.6, Non-Filer Disposal Codes	Content removed not needed in new IRM procedures
4.19.17.3.7, Workpapers	Content removed not needed in new IRM placement

<b>IRM Section Number</b>	<b>Reason for Removal</b>
4.19.17.3.8, Partial Assessments	Updated content moved to IRM 4.19.15.44.10.4, Partial Assessments
4.19.17.3.9, Reviews	Content removed not needed in new IRM placement
4.19.17.3.10, Large Dollar Case assessments over \$100 Million	Content removed not needed in new IRM placement
4.19.17.3.11, Statute of Limitation	Content removed not needed in new IRM placement
4.19.17.3.12, Undeliverable Mail	Content removed not needed in new IRM placement
4.19.17.4, Non-Filer Penalties	Updated content moved to IRM 4.19.15.44.6, Non-Filer Penalties
4.19.17.5.1, Correspondence and Telephone Inquiries	Updated content moved to IRM 4.19.15.44.7.1, Common Correspondence and Telephone Inquiries
4.19.17.5.2, Return Received	Updated content moved to IRM 4.19.15.44.8, Return Validation
4.19.17.6.1, Non-Filer Closures-Non Examined	Updated content moved to IRM 4.19.15.44.9, Non-Filer Closures
4.19.17.6.2, Closures-Examined	Updated content moved to IRM 4.19.15.44.9, Non-Filer Closures
4.19.17.7.1, Refund Hold (RH) Cases	Updated content moved to IRM 4.19.15.44.12, Refund Hold (RH) Cases
4.19.17.7.2, Frivolous Returns and/or Correspondence	Content removed- not needed in new IRM placement
4.19.17.7.3, Fraud Referrals	Content removed- not needed in new IRM placement
4.19.17.7.4, Disaster/Emergency Relief	Content removed- not needed in new IRM placement
4.19.17.7.5, Freedom of Information Act (FOIA) Request	Content removed- not needed in new IRM placement
4.19.17.7.6, Power of Attorney (POA)	Content removed- not needed in new IRM placement
4.19.17.7.7, Bankruptcy	Content removed- not needed in new IRM placement
4.19.17.7.8, Identity Theft	Content removed- not needed in new IRM placement

<b>IRM Section Number</b>	<b>Reason for Removal</b>
4.19.17.8, International Returns	Updated content moved to IRM 4.19.15.44.11, International Returns
IG SBSE-04-0922-0074, Qualified Business Income Deduction on a Substitute for Return	Content not included in new IRM placement
IG SBSE-04-0322-0020, Interim Guidance for Non-Filer Initiative Pilot	Content included in IRM 4.19.15.44.9.1, Non-Filer Rejects, or Closure Based on Fact of Filing DC 37 or DC 01
IPU 16U1732, ASED Transaction Date Field Correction (6) and Addition of DLN-CDs (7)	Content not included in new IRM placement
IPU 17U1341, Puerto Rican Guidance Eliminated; Unfiled Return Before 1862 Issuance; Disposal Code 08	Content not included in new IRM placement
IPU 17U1511, Form 13496 Certification Package Preparation	Content not included in new IRM placement
IPU 19U0996, Form 2269 Suspense Days Changed from 75 to 45; Other Editorial Changes	Content included in IRM 4.19.15.44.1, Letter 2269C- Preliminary Contact with Taxpayer
IPU 22U1169, Revalidating IPU	Content included in IRM 4.19.15.44.1, Letter 2269C- Preliminary Contact with Taxpayer
IPU 22U0312, Reissue Expired IPU	Content included in IRM 4.19.15.44.1, Letter 2269C- Preliminary Contact with Taxpayer

### EFFECT ON OTHER DOCUMENTS

IRM 4.19.17, Non-Filer Program dated October 06, 2016, is obsolete as of the date of this Manual Transmittal and updated content has been moved to IRM 4.19.15, Discretionary Programs. The following IPU's issued from March 1, 2022 through December 31, 2022 have been incorporated into this IRM: 19U0996, 22U1169, 22U0312.

### AUDIENCE

None.

Heather Yocum  
Director, Examination, Field and Campus Policy  
Small Business/Self-Employed Division

