



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.20.3

JUNE 23, 2020

## EFFECTIVE DATE

(06-23-2020)

## PURPOSE

- (1) This obsoletes IRM 4.20.3, Examination Collectibility, Soliciting Payment.

## MATERIAL CHANGES

- (1) Obsoleting IRM.

IRM Reference	Description of Change
IRM 4.20.3.1	This IRM is obsolete.
IRM 4.20.3.2	This content was moved to IRM 4.20.1.3.1.
IRM 4.20.3.3	This content was moved to IRM 4.20.1.3.3.
IRM 4.20.3.4	This content was moved to IRM 4.20.1.3.4.
IRM 4.20.3.5	This content was moved to IRM 4.20.1.3.2.

## EFFECT ON OTHER DOCUMENTS

IRM 4.20.3, Examination Collectibility, Soliciting Payment dated October 4, 2017 is obsolete as of the date of this transmittal.

## AUDIENCE

SB/SE Field and Specialty Examination, excluding Estate and Gift Tax.

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Director, Examination - Field and Campus Policy  
SE:S:E:HQ:EFCP  
Small Business/Self Employed

