



**EFFECTIVE DATE**

(07-02-2020)

**PURPOSE**

- (1) This obsoletes IRM 4.27.3, Bankruptcy, Review and Processing Procedures.

**MATERIAL CHANGES**

- (1) Content in IRM 4.27.3 has been incorporated in to IRM 4.27.1.
- (2) IRM 4.27.3 is obsolete.
- (3) The following significant changes were made:

<b>Former IRM Reference</b>	<b>New IRM Reference</b>	<b>Description of Change</b>
4.27.3.1	4.27.1.1	Content relating to bankruptcy program scope and objectives previously contained in IRM 4.27.3.1 has been incorporated into IRM 4.27.1.1.
4.27.3.2	N/A	Content no longer needed. Section was only one sentence that referenced IRM 4.27.1.
4.27.3.3	4.27.1.7	Content relating to exam coordination with insolvency previously contained in IRM 4.27.3.3 has been moved to IRM 4.27.1.7.
4.27.3.4	4.27.1.8.1	Content relating to closure of cases at the group level previously contained in IRM 4.27.3.4 has been moved to IRM 4.27.1.8.1.
4.27.3.5	4.27.1.3	Content relating to the Bankruptcy Reform Act and the Bankruptcy Abuse Prevention and Consumer Protection Act previously contained in IRM 4.27.3.5 has been moved to IRM 4.27.1.3.
4.27.3.6	4.27.1.4	Content relating to bankrupt TEFRA investors previously contained in IRM 4.27.3.6 has been moved to IRM 4.27.1.4.

**EFFECT ON OTHER DOCUMENTS**

IRM 4.27.3, dated April 4, 2018, is obsolete as of the date of this transmittal.

**AUDIENCE**

SB/SE Examination

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Small Business/Self-Employed