



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.27.4

MAY 14, 2018

## EFFECTIVE DATE

(05-14-2018)

## PURPOSE

- (1) This obsoletes IRM 4.27.4, Bankruptcy, Statute of Limitations Considerations.

## MATERIAL CHANGES

(1)

IRM Reference	Description of Change
4.27.4.1	This IRM is obsolete.
4.27.4.2	This content was updated and moved to IRM 4.27.3.5.
4.27.4.3	This material was updated to remove material performed by Technical Services and to remove old law prior to October 22, 1994. The information performed by Technical Services may be found in IRM 4.8.2.11.4.8.7.2.5 & IRM 4.8.2.11.4.8.5.
4.27.4.3.1	This material was updated to remove material performed by Technical Services and to remove old law prior to October 22, 1994. The information performed by Technical Services may be found in IRM 4.8.2.11.4.10.
4.27.4.3.2	This material was updated to remove material performed by Technical Services and to remove old law prior to October 22, 1994. The information performed by Technical Services may be found in IRM 4.8.2.11.4.8.10
4.27.4.3.3	This material was updated to remove material performed by Technical Services and to remove old law prior to October 22, 1994. The information performed by Technical Services may be found in IRM 4.8.2.11.4.3.2.
4.27.4.4	This content was deleted. This is old law and no longer relevant.
4.27.4.5	This content was updated and moved to IRM 4.27.3.6.
4.27.4.6	This content may be found in IRM 25.6.23.

## EFFECT ON OTHER DOCUMENTS

IRM 4.27.4, Bankruptcy, Statute of Limitations Considerations dated August 21, 2009 is obsolete as of the date of this transmittal.

## AUDIENCE

SB/SE Examination

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