MANUAL TRANSMITTAL

4.46.7

Department of the Treasury
Internal Revenue Service

MARCH 8, 2016

EFFECTIVE DATE

(03-08-2016)

PURPOSE

(1) This obsoletes IRM 4.46.7, *LB&I Examination Process, Post Examination Activities*.

MATERIAL CHANGES

(1) The following subsections from IRM 4.46.7 are incorporated into IRM 4.46.5 in order to streamline IRM chapter 4.46. Subsections not included were considered obsolete or beyond the scope of this IRM chapter.

Old IRM cite	Title	New IRM cite
4.46.7.2	Closing a Case	4.46.5.10
4.46.7.2.1	Completing the Examination	4.46.5.7
4.46.7.2.2	Partial Closings	4.46.5.10.1
4.46.7.2.3	Files and Workpapers	4.46.5.10.2.1
4.46.7.2.4	Review of Case	4.46.5.8
4.46.7.2.4.1	Assistance from PFTG-LQMS	4.46.5.8.1
4.46.7.2.5	Forwarding for Appeals Actions	4.46.5.7.4
4.46.7.2.6	Closing Actions	4.46.5.10.2
4.46.7.2.6.1	Closing Agreements - Process	4.46.5.6
4.46.7.2.7	Conference with Appeals	4.46.5.11
4.46.7.2.7.1	Procedures for LB&I Cases	4.46.5.11.1
4.46.7.2.7.2	Requesting a Pre-Conference	4.46.5.11.2
4.46.7.2.7.3	Participation in Pre-Conference	4.46.5.11.3
4.46.7.2.7.4	Other Communications with Appeals	4.46.5.11.4
4.46.7.2.7.5	Applications to Docketed Cases	4.46.5.11.5
4.46.7.2.7.6	Post Settlement Conference	4.46.5.14
4.46.7.2.7.7	Direct Examination Time for Conference Procedures	4.46.5.14.1
4.46.7.2.7.8	Dissent Procedures for Disagreements with Appeals Determinations	4.46.5.15
4.46.7.3	Assessment of Team Members Performance	4.46.5.16
4.46.7.3.1	Performance Assessment	4.46.5.16.1
4.46.7.4	Post Examination Management Critique	4.46.5.17
4.46.7.4.1	Post Examination Critique Objectives	4.46.5.17.1

Old IRM cite	Title	New IRM cite
4.46.7.4.2	Critique with the Examination Team	4.46.5.17.2
4.46.7.4.3	Scope of Critique	4.46.5.17.3
4.46.7.4.5	Critique with Taxpayers	4.46.5.17.4
4.46.7.4.6	Documentation of Post Examination Critique	4.46.5.17.5
4.46.7.4.7	Carryover Adjustment Schedule	4.46.5.9.2.1
4.46.7.4.8	Recurring Issues	4.46.5.9.2
4.46.7.4.9	Disposal of Critique	4.46.5.17.5
Exhibit 4.46.7-2	Agenda for Post Examination Critique	Exhibit 4.46.5-1

(2) The topic of the following subsection is covered in IRM 4.46.1:

Old IRM cite	Title	New IRM cite
4.46.7.1.1	One-Case Concept	IRM Exhibit 4.46.1-1

EFFECT ON OTHER DOCUMENTS

IRM 4.46.7 dated July 22, 2011 is hereby obsolete.

AUDIENCE

All LB&I personnel

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