



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.15.11

OCTOBER 4, 2017

EFFECTIVE DATE

(10-04-2017)

PURPOSE

- (1) This obsoletes IRM 25.15.11, Relief From Joint and Several Liability, Taxpayer Advocate Service Contacts and Identity Theft Referrals.

MATERIAL CHANGES

- (1) Material relating to Identity Theft Referrals previously contained in IRM 25.15.11.11 is obsolete and the current procedures are found in IRM 25.23, *Identity Protection and Victim Assistance*.
- (2) Material containing procedures for Taxpayer Advocate Service employees in section 25.15.11.3 through 25.15.11.10 is obsolete since Taxpayer Advocate Service employees with Innocent Spouse Inquiries are found in IRM 13.1.10, *Taxpayer Advocate Case Procedures -Special Processes*.
- (3) Material containing procedures for Cincinnati Centralized Innocent Spouse Operation (CCISO) employees with Taxpayer Advocate cases has been updated and incorporated into new IRM 25.15.18, *Innocent Spouse Relief Processing Procedures*, and IRM 25.15.7, *Innocent Spouse Shared Processing Responsibilities*.
- (4) All remaining material is obsolete due to changes in procedure and updated processes found in other IRM sections as indicated above.

EFFECT ON OTHER DOCUMENTS

IRM 25.15.11, Taxpayer Advocate Service Contacts and Processing of Innocent Spouse Cases, dated July 29, 2014 is obsolete as of the date of this transmittal.

AUDIENCE

Employees in Cincinnati Centralized Innocent Spouse Operations (CCISO) and Taxpayer Advocate Service employees.

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Small Business/Self-Employed

