



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.18.5

NOVEMBER 5, 2020

## EFFECTIVE DATE

(11-05-2020)

## PURPOSE

- (1) This obsoletes IRM 4.18.5, Exam Offer-in-Compromise, Review, Closing and Reporting Requirements.

## MATERIAL CHANGES

- (1) The contents of this IRM were updated and moved to IRM 4.18.1, Offer in Compromise Received in Exam. This IRM will be made obsolete simultaneously with the publishing of the updated IRM 4.18.1.
- (2) The following table outlines where the contents of this IRM were moved to in this revision.

IRM Reference	Description of Changes
4.18.5.1, Overview	Content of (1) was incorporated into IRM 4.18.1.1 and remaining content moved to IRM 4.18.1.2.3 and IRM 4.18.1.4.3.2. This IRM is obsolete.
4.18.5.2, Case Closing Procedures	Content moved to IRM 4.18.1.5.
4.18.5.3, Independent Administrative Review Procedures (IAR)	Content moved to IRM 4.18.1.5.1.

## EFFECT ON OTHER DOCUMENTS

IRM 4.18.5, Review, Closing and Reporting Requirements, dated February 28, 2017 is obsolete as of the date of this transmittal.

## AUDIENCE

SB/SE Examination

Maha H. Williams  
Director, Examination Field and Campus Policy  
SE:S:DCE:E:HQ:EFCP  
Small Business/Self Employed

