



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.19.18

OCTOBER 6, 2021

EFFECTIVE DATE

(10-06-2021)

PURPOSE

- (1) This obsoletes IRM 4.19.18, Liability Determination, Quality Review Program.

MATERIAL CHANGES

- (1) All pertinent information has been moved to IRM 21.10, Quality Assurance and IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support and reflected below.

From IRM Section	To IRM Section
4.19.18.1, Burden of Proof	21.10.1.2, The Quality Review Process
4.19.18.2, Policy Statement 21-3 Review	21.10.1.1.2, Authority
4.19.18.3, Reviewer Reports and Responsibilities	21.10.1.2.6.4, Accounts Management/Compliance Operations
4.19.18.4, Quality Review Procedures	21.10.1.2, The Quality Review Process
4.19.18.5, Sample Selection Process	21.10.1.3.3, Quality Review Compliance Sampling Guidelines
4.19.18.6, Clerical Review	21.10.1.2, The Quality Review Process
4.19.18.7, Telephone Reviews	21.10.1.4, Quality Review of Phone Calls

EFFECT ON OTHER DOCUMENTS

IRM 4.19.18, Determination, Quality Review Program, dated December 16, 2016 is obsolete as of the date of this transmittal..

AUDIENCE

none

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