



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.2.16

JULY 15, 2019

EFFECTIVE DATE

(08-01-2019)

PURPOSE

- (1) This obsoletes IRM 1.2.16, *Servicewide Policies and Authorities, Policy Statements for the Rulings and Agreements Process*.

MATERIAL CHANGES

- (1) The material in IRM 1.2.16 has been moved to IRM 1.2.1.8, *Servicewide Policies and Authorities, Policy Statements for the Rulings and Agreements Process*. All Policy Statements contained in IRM 1.2.10 through IRM 1.2.25 were consolidated and moved to IRM 1.2.1, *Servicewide Policy Statements*.

EFFECT ON OTHER DOCUMENTS

This IRM 1.2.16, *Policy Statements for the Rulings and Agreement Process* dated June 21, 2013 is obsolete as of August 1, 2019.

AUDIENCE

All Divisions and Functions

James R. Bolling,
Director, Servicewide Policy, Directives and Electronic
Resources
Research, Applied Analytics and Statistics

