



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.2.17

JULY 15, 2019

## EFFECTIVE DATE

(08-01-2019)

## PURPOSE

- (1) This obsoletes IRM 1.2.17, *Servicewide Policies and Authorities, Policy Statements for the Appeals Activities*.

## MATERIAL CHANGES

- (1) The material in IRM 1.2.17 has been moved to IRM 1.2.1.9, *Servicewide Policies and Authorities, Policy Statements for the Appeals Activities*. 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

IRM 1.2.17 Policy Statements for Appeals Activities dated September 9, 2016 is obsolete as of August 1, 2019.

## AUDIENCE

All Divisions and Functions

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Resources  
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