



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.2.20

JULY 15, 2019

EFFECTIVE DATE

(08-01-2019)

PURPOSE

- (1) This obsoletes IRM 1.2.20, *Servicewide Policies and Authorities, Policy Statements for Penalties and Interest Activities*.

MATERIAL CHANGES

- (1) The material in IRM 1.2.20 has been moved to IRM 1.2.1.12, *Servicewide Policies and Authorities, Policy Statements for Penalties and Interest 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IRM 1.2.20, *Policy Statements for Penalties and Interest Activities* dated November 8, 2012 is obsolete as of August 1, 2019.

AUDIENCE

All Divisions and Functions

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Resources
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