



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.2.40

JULY 16, 2019

## EFFECTIVE DATE

(08-01-2019)

## PURPOSE

- (1) This obsoletes IRM 1.2.40, Servicewide Policies and Authorities, *Delegations of Authority for Organization, Finance and Management Activities*

## MATERIAL CHANGES

- (1) This material in IRM 1.2.40 has been moved to IRM 1.2.2.2 Delegations of Authority for Organization, Finance and Management Activities. All Delegation Orders contained in IRM 1.2.40 through IRM 1.2.54 were consolidated and moved to IRM 1.2.2, Servicewide Delegation Orders.

## EFFECT ON OTHER DOCUMENTS

IRM 1.2.40, Introduction to Servicewide Delegation Orders dated March 7, 2019 is obsolete as of August 1, 2019.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

