



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.2.46

JULY 17, 2019

EFFECTIVE DATE

(08-01-2019)

PURPOSE

- (1) This obsoletes IRM 1.2.46, Servicewide Policies and Authorities, *Delegation of Authorities for the Rulings and Agreements Process*.

MATERIAL CHANGES

- (1) This material in IRM 1.2.46 has been moved to IRM 1.2.2.8 Delegation of Authorities for the Rulings and Agreements Process. 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. This IRM has been updated to include the following revised delegation order.

EFFECT ON OTHER DOCUMENTS

IRM 1.2.46, Delegation of Authorities for the Rulings and Agreements Process dated September 18, 2018 is obsolete as of August 1, 2019.

AUDIENCE

All Divisions and Functions.

James R. Bolling,
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Research, Applied Analytics and Statistics

