



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.2.51

JULY 17, 2019

EFFECTIVE DATE

(08-01-2019)

PURPOSE

- (1) This obsoletes IRM 1.2.51, Servicewide Policies and Authorities, *Delegation of Authorities for Penalties and Interest Activities*.

MATERIAL CHANGES

- (1) This material in IRM 1.2.51 has been moved to IRM 1.2.2.13 Delegation of Authorities for Penalties and Interest 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. This IRM has been updated to include the following revised delegation order.

EFFECT ON OTHER DOCUMENTS

IRM 1.2.51, Delegation of Authorities for Penalties and Interest Activities dated May 15, 2013 is obsolete as of August 1, 2019.

AUDIENCE

All Divisions and Functions.

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