



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.31.3

SEPTEMBER 13, 2023

EFFECTIVE DATE

(09-13-2023)

PURPOSE

- (1) This obsoletes IRM 1.31.3, CFO Internal Policy and Procedures, Procedures for the Certifications of Excise Tax Collections, Refunds and Credits.

MATERIAL CHANGES

- (1) This IRM is obsolete as the IRM content is contained in standard operating procedures (SOP) on the following site (T:\Cust_Acct\Shared\EXCISE\Certifications\Standard Operating Procedures). The content does not give any guidance or procedures for general IRS employees and is contained in the following SOP:
 - a. Refunds and Credits Certification - This SOP provides instructions on what is needed and how to complete the quarterly certification.
 - b. Trust Funds Certification - This SOP provides instructions on what is needed and how to complete the quarterly certification.

EFFECT ON OTHER DOCUMENTS

IRM 1.31.3, dated April 13, 2021, is obsolete as of the date of this transmittal.

AUDIENCE

Program analysts and manager in the Revenue Reporting Section.

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