



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.16.1

MAY 21, 2024

EFFECTIVE DATE

(05-21-2024)

PURPOSE

- (1) This Manual Transmittal obsoletes IRM 2.16.1, Enterprise Life Cycle (ELC).

MATERIAL CHANGES

- (1) The material in IRM 2.16.1, Enterprise Life Cycle (ELC), is obsolete as it has been superseded by IRM 2.31.1, OneSDLC guidance.

EFFECT ON OTHER DOCUMENTS

IRM 2.16.1 dated September 15, 2022, is obsolete as of the date of this transmittal.

AUDIENCE

This IRM applies to IRS managers, personnel, and executives who manage, directly support, or provide oversight to projects that effect business change. This IRM also applies to contractors who conduct projects on behalf of the IRS that effect business change.

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