



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

20.2.12

JANUARY 6, 2017

EFFECTIVE DATE

(01-06-2017)

PURPOSE

- (1) This obsoletes IRM 20.2.12, *Interest, Employment Taxes*.

MATERIAL CHANGES

- (1) All material previously contained in IRM 20.2.12 is being moved to IRM 20.2.10, *Interest on Estate, Excise, Employment, and Foreign Taxes*, with the exception of subsection 20.2.12.12.4, *Grants Received Under the Affordable Care Act*, which is being moved to IRM 20.2.11.14.1. The interest IRMs are being consolidated.

EFFECT ON OTHER DOCUMENTS

IRM 20.2.12, *Interest, Employment Taxes*, dated 4-10-2015, is obsolete as of the date of this transmittal.

AUDIENCE

All employees who handle computations of interest.

Mark Pursley
Director, Servicewide Operations
Small Business/Self Employed

