



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.3.13

OCTOBER 30, 2017

EFFECTIVE DATE

(10-30-2017)

PURPOSE

- (1) This obsoletes IRM 21.3.13, Taxpayer Contacts - Department of Education (ED) Procedures.

MATERIAL CHANGES

- (1) The material relating to the Department of Education (ED) Procedures, previously contained in IRM 21.3.13, is now incorporated into IRM 21.2.1.61, *Department of Education*.

EFFECT ON OTHER DOCUMENTS

None

AUDIENCE

None

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