



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.2.10

JULY 17, 2025

EFFECTIVE DATE

(07-17-2025)

PURPOSE

- (1) This obsoletes IRM 25.2.10, Information and Whistleblower Awards, Guidance for SB/SE Initial Claim Evaluation (ICE) Team.

MATERIAL CHANGES

- (1) The material in IRM 25.2.10 is obsolete because the SB/SE ICE Team personnel has been reorganized under the Whistleblower Office. ICE Team employees should ensure actions taken meet the processing criteria outlined in IRM 25.2.2 and local desk procedural guides located on the local ICE SharePoint site.

EFFECT ON OTHER DOCUMENTS

IRM 25.2.10, Information and Whistleblower Awards, Guidance for SB/SE Initial Claim Evaluation (ICE) Team, dated June 13, 2023 is obsolete as of the date of this transmittal.

AUDIENCE

SB/SE ICE Team personnel in Ogden CEA processing Form 211 claims.

John W. Hinman
Director, Whistleblower Office

