

## **IRM PROCEDURAL UPDATE**

**DATE: 04/23/2024**

**NUMBER: ts-03-0424-0554**

**SUBJECT: IRM Deviation Link**

**AFFECTED IRM(s)/SUBSECTION(s): 3.12.251.2.9**

**CHANGE(s):**

**IRM 3.12.251.2.9(1) - Changed the IRM reference for IRM 1.11.2, Internal Management Documents System, Internal Revenue Manual (IRM) Process, from IRM 1.11.2.2.4 to IRM 1.11.2.2.3.**

(1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.