

## **IRM PROCEDURAL UPDATE**

**DATE: 04/24/2024**

**NUMBER: ts-03-0424-0558**

**SUBJECT: IRM Deviation Link**

**AFFECTED IRM(s)/SUBSECTION(s): 3.11.25.2.1**

**CHANGE(s):**

**IRM 3.11.25.2.1(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 elevated through the proper channels for executive approval.