

IRM PROCEDURAL UPDATE

DATE: 04/25/2024

NUMBER: ts-03-0424-0568

SUBJECT: IRM Deviation Link

AFFECTED IRM(s)/SUBSECTION(s): 3.11.16.2.3

CHANGE(s):

IRM 3.11.16.2.3(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.