



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D C. 20224

Date August 23, 2019

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Affected IRM: See list on page 2

MEMORANDUM FOR Tax Exempt and Government Entities Division

FROM: David M. Horton /s/ *David M. Horton*  
Deputy Commissioner, Tax Exempt and Government Entities

SUBJECT: Consolidation of policy statements and delegation orders into two new  
IRM sections

Effective August 1, 2019, all Servicewide policy statements and delegation orders will be reorganized into two IRM sections:

- IRM 1.2.1, Servicewide Policy Statements
- IRM 1.2.2, Servicewide Delegation Orders

Simultaneously, SPDER will obsolete:

- Policy statement IRM 1.2.10 through IRM 1.2.25
- Delegation order IRM 1.2.40 through IRM 1.2.54

**Background/Source(s) of Authority:**

On June 24, 2019, SPDER notified the IRM coordinators, authors and managers of this upcoming consolidation, which will assist users in locating our authorities and policies. The consolidation reduces administrative burden and promotes effective research. The policy statements and delegation orders will not be changed or renumbered in any way.

IRM 1.11.2 requires IRM authors to include a program scope and overview section at the beginning of any newly published manual. This "internal controls" section should contain references to relevant policy statements and/or delegation orders that confer authority for the procedures outlined in the IRM. ([IRM 1.11.2.2.5](#)) Many manuals with these references also contain links to the IRM that currently houses the policy statements and delegation orders.

**Procedural Change:**

Starting August 1, 2019, disregard any link still present in our manuals to one of the old policy statement and delegation order manuals. Instead, visit one of the following IRM sections (links are active on August 1<sup>st</sup>) to read the details of a specific policy statement or delegation order:

## Policy Statements

- [IRM 1.2.1.2](#) Organization, Finance, and Management Activities
- [IRM 1.2.1.3](#) Information Technology Activities
- [IRM 1.2.1.4](#) Submission Processing Activities
- [IRM 1.2.1.5](#) The Examining Process
- [IRM 1.2.1.6](#) The Collecting Process
- [IRM 1.2.1.7](#) Human Resources Management Activities
- [IRM 1.2.1.8](#) The Rulings and Agreement Process
- [IRM 1.2.1.11](#) Communications, Liaison and Disclosure Activities
- [IRM 1.2.1.12](#) Penalties and Interest Activities
- [IRM 1.2.1.16](#) Special Topics

## Delegations of Authority

- [IRM 1.2.2.2](#) Organization, Finance and Management Activities
- [IRM 1.2.2.3](#) Information Technology Activities
- [IRM 1.2.2.4](#) Submission Processing Activities
- [IRM 1.2.2.5](#) The Examining Process
- [IRM 1.2.2.6](#) The Collecting Process
- [IRM 1.2.2.7](#) Human Resource Management Activities
- [IRM 1.2.2.8](#) The Rulings and Agreements Process
- [IRM 1.2.2.11](#) Communications, Liaison and Disclosure Activities
- [IRM 1.2.2.13](#) Penalties and Interest Activities
- [IRM 1.2.2.14](#) Special Topics Activities

## Effect on Other Documents:

Updates to or removal of the links to the obsolete manual sections will be completed within two years of the effective date of this memo.

The affected manuals are IRM 4.70.5, 4.71.1, 4.71.2, 4.71.8, 4.71.14, 4.71.16, 4.71.17, 4.71.23, 4.71.24, 4.71.25, 4.75.7, 4.75.10, 4.75.12, 4.75.13, 4.75.15, 4.75.17, 4.75.20, 4.75.21, 4.75.22, 4.75.24, 4.75.25, 4.75.27, 4.75.28, 4.75.31, 4.75.32, 4.75.35, 4.75.36, 4.75.37, 4.75.39, 4.80.1, 4.81.5, 4.82.3, 4.86.3, 4.86.5, 4.88.1, 4.90.1, 4.90.4, 4.90.9, 4.90.15, 7.1.1, 7.1.6, 7.1.7, 7.2.2, 7.2.4, 7.11.2, 7.11.7, 7.11.10, 7.11.12, 7.11.13, 7.13.5, 7.13.7, and 7.14.1.

## Effective Date:

This memo is effective August 23, 2019.

## Contact:

For questions concerning this guidance, contact [Thomas Gray](#), TE/GE IMD Coordinator.

## Distribution:

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