



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.2.44

JULY 17, 2019

## EFFECTIVE DATE

(08-01-2019)

## PURPOSE

- (1) This obsoletes IRM 1.2.44, Servicewide Policies and Authorities, *Delegations of Authority for the Collecting Process*.

## MATERIAL CHANGES

- (1) This material in IRM 1.2.44 has been moved to IRM 1.2.2.6 Delegation of Authority for the Collecting Process. All Delegation Orders contained in IRM 1.2.40 through IRM 1.2.54 were consolidated and moved to IRM 1.2.2, Servicewide Delegation Orders. This IRM has been updated to include the following revised delegation order.

## EFFECT ON OTHER DOCUMENTS

IRM 1.2.44, Delegation of Authority for the Collecting Process dated June 3, 2019 is obsolete as of August 1, 2019.

## AUDIENCE

All Divisions and Functions.

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