



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.31.7

APRIL 17, 2024

## EFFECTIVE DATE

(04-17-2024)

## PURPOSE

- (1) This obsoletes IRM 1.31.7, CFO Internal Policy and Procedures, Operating Procedures for the HQ Accounting section in the National Headquarters Office.

## MATERIAL CHANGES

- (1) This IRM is obsolete as the IRM content is contained in standard operating procedures (SOP) on the following site (\\VP0SENTSHRCMN60\Common\CFM\FMD\Cust\_Acct\HQ). The content does not give any guidance or procedures for general IRS employees.

## EFFECT ON OTHER DOCUMENTS

IRM 1.31.7, dated March 30, 2022, is obsolete as of the date of this transmittal.

## AUDIENCE

HQ Accounting Section of the Chief Financial Officer Organization.

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Management

