



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.32.19

SEPTEMBER 22, 2016

EFFECTIVE DATE

(09-22-2016)

PURPOSE

- (1) This transmits obsolete IRM 1.32.19, Servicewide Travel Policies and Procedures, *User Fees*.

MATERIAL CHANGES

- (1) The relevant material previously contained in IRM 1.32.19, Servicewide Travel Policies and Procedures, *User Fees*, has moved to IRM 1.35.19, Financial Accounting, *User Fees*. The information has moved to improve documentation and ensure material is aligned in the appropriate section.

EFFECT ON OTHER DOCUMENTS

IRM 1.32.19, dated November 8, 2012, is obsolete as of July 19, 2016.

AUDIENCE

Business unit employees responsible for management of user fee activities and finance offices.

Ursula S. Gillis
Chief Financial Officer

