



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.35.17

OCTOBER 11, 2024

## EFFECTIVE DATE

(10-11-2024)

## PURPOSE

(1) This transmits obsolete IRM 1.35.17, Financial Accounting, Estimating Trust Fund Costs.

## MATERIAL CHANGES

(1) This IRM is obsolete as the material has been incorporated into IRM 1.33.8, Estimating Trust Fund Costs, or is no longer valid.

## EFFECT ON OTHER DOCUMENTS

IRM 1.35.17, Estimating Trust Fund Costs dated August 23, 2022, is obsolete as of the date of this transmittal.

## AUDIENCE

Business unit finance offices and employees responsible for estimating Unemployment Compensation, Old-Age, Survivors, Disability and Hospital Insurance (OASDHI), and Black Lung Disability Trust Fund Costs.

Teresa R. Hunter  
Chief Financial Officer

