



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.35.19

NOVEMBER 7, 2023

EFFECTIVE DATE

(11-07-2023)

PURPOSE

(1) This transmits obsolete IRM 1.35.19, Financial Accounting, User Fees.

MATERIAL CHANGES

(1) This IRM is obsolete as the material has been incorporated into IRM 1.33.7, Strategic Planning, Budgeting and Performance Management Process, User Fees, or is no longer valid.

EFFECT ON OTHER DOCUMENTS

IRM 1.35.19, User Fees, dated June 18, 2021, is obsolete as of the date of this transmittal.

AUDIENCE

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

Teresa R. Hunter
Chief Financial Officer

