



# 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- (1) This IRM is obsolete as the material has been incorporated into IRM 1.33.7, Strategic Planning, Budgeting and Performance Management Process, User Fees, or is no longer valid.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IRM 1.35.19, User Fees, dated June 18, 2021, is obsolete as of the date of this transmittal.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

