



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.55.5

APRIL 22, 2014

EFFECTIVE DATE

(04-22-2014)

PURPOSE

- (1) This transmits obsolete IRM 1.55.5, *Employee Suggestion Program for Wage and Investment Division*.

MATERIAL CHANGES

- (1) IRM 1.55.5, *Employee Suggestion Program for Wage and Investment Division*, is being deemed obsolete. The Employee Suggestion Program (ESP) is a servicewide program, and the policy, procedures, and guidelines for the program can be found on the ESP website (<http://esp.web.irs.gov/>). Therefore, Wage and Investment (W&I) no longer requires an IRM specific for W&I employees. A Servicewide ESP Training Guide Handbook has been established and provided to all W&I ESP Coordinators, and it is also available on the ESP website.

EFFECT ON OTHER DOCUMENTS

IRM 1.55.5, dated April 1, 2007, is obsolesced.

AUDIENCE

All Operating Units and Functions, Managers, Employees, and ESP Coordinators in W&I

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