



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.0.257

APRIL 24, 2015

EFFECTIVE DATE

(04-24-2015)

PURPOSE

- (1) This obsoletes IRM 3.0.257, General, *Systems Accountability Review*.

MATERIAL CHANGES

- (1) This IRM is obsolete as the material has either been incorporated into other documents or is no longer relevant.
- (2) Information involving the Systems Accountability Review process is documented in other IRMs, user guides, training materials, and in the current Federal Information Security Management Act (FISMA) process.
 - Information involving the Systems Accountability Review process can be found in the following IRMs: IRM Chapter 3.11, *Returns and Documents and Analysis*; IRM Chapter 21.7, *Business Tax Returns and Non-Master File Accounts*; IRM 21.5.7, *Payment Tracers*; IRM 21.4.5, *Erroneous Refunds*; and IRM 3.17.5, *Hardcore Payment Tracers*.
 - Information Technology information as it relates to the Systems Accountability Review process can be found in the following IRMs: IRM 10.8.1, *Information Technology (IT) Security, Policy and Guidance* and IRM 10.8.62, *Information Technology (IT) Security, Information Systems Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Program*.
 - The test questions in IRM 3.0.257 are a duplication of the same procedures required with the IRS FISMA guidelines and application procedures.

EFFECT ON OTHER DOCUMENTS

IRM 3.0.257, Systems Accountability Review, dated October 15, 2010, is obsolete as of the date of this transmittal.

AUDIENCE

This IRM provides guidance to Wage & Investment, Submission Processing for their Systems Accountability Reviews.

Robin L. Canady
Chief Financial Officer

