



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.21.262

JANUARY 18, 2013

## EFFECTIVE DATE

(01-18-2013)

## PURPOSE

- (1) This transmits obsolete IRM 3.21.262, International Returns and Documents Analysis, Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers.

## MATERIAL CHANGES

- (1) The material in IRM section 3.21.262 is obsolete because the processing of supplemental PTIN applications for religious objectors and foreign preparers is no longer performed by the IRS; it is performed by a vendor.

## EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 3.21.262 dated 09/09/2011.

## AUDIENCE

All employees in the Austin Submission Processing Campus performing Supplemental PTIN Applications functions.

Carol A Campbell  
Director, Return Preparer Office

