



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.40.1

SEPTEMBER 22, 2016

## EFFECTIVE DATE

(09-22-2016)

## PURPOSE

- (1) This obsoletes IRM 4.40.1, *Technical Advisor Program, Technical Advisor Program..*

## BACKGROUND

- (1) The role of Technical Advisors was to apply expert knowledge in identifying, developing and resolving issues; to educate internal and external customers; and to consult with internal and external customers on traditional and alternative issue resolution strategies in order to meet the objectives of the Service's mission.
- (2) The Technical Advisor position no longer exists in the Large Business and International (LB&I) Division. The Issue Practice Group (IPG) pilot which started in 2011 to leverage the technical expertise within LB&I created a new position called IPG Subject Matter Expert (SME). The SMEs replaced the technical advisors and took on the role of creating technical resources, and responding to inquiries. In 2016, with the standup of the LB&I structure moving into the Future State, the IPGs were mapped over in the new structure as practice networks. The Subject Matter Expert position will continue to exist in the new practice networks.

## MATERIAL CHANGES

- (1) The text of IRM 4.40.1 is obsolete because technical advisors are no longer used.

## EFFECT ON OTHER DOCUMENTS

IRM 4.40.1, dated March 1, 2002, is obsolete.

## AUDIENCE

All Operating Divisions

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