



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.1.17

MAY 14, 2014

EFFECTIVE DATE

(05-14-2014)

PURPOSE

- (1) This transmits obsolete IRM 5.1.17, Third Party Contacts.

MATERIAL CHANGES

- (1) IRM 5.1.17, Third Party Contacts, is being obsolesced. All general third party contact (TPC) information has been transferred to IRM 25.27.1, *Third Party Contact Program*. Collection-specific TPC information, mainly related to the Integrated Collection System (ICS), is being simultaneously moved to IRM 5.1.1.10I, *Miscellaneous Collection Procedures, Third Party Contacts*.

EFFECT ON OTHER DOCUMENTS

IRM 5.1.17, dated 06-14-2011, is obsolesced. General TPC material has been transferred to IRM 25.27.1, and Collection-specific TPC information has been moved to IRM 5.1.1.10

AUDIENCE

All Field Collection personnel.

Dretha Barham
Director, Collection Policy

