



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.1.30

OCTOBER 17, 2018

EFFECTIVE DATE

(10-17-2018)

PURPOSE

- (1) This obsoletes IRM 5.1.30, Field Collecting Procedures, Resolution-directed Approach to Casework.

MATERIAL CHANGES

- (1) This IRM section provided suggestions, tips, and best practice considerations for resolution-directed approaches to casework for revenue officers. It did not add, remove, replace, or otherwise change existing IRM procedures. As such, it does not meet the criteria set forth in IRM 1.11.2.2, *IRM Standards*, as the primary, official compilation of "instructions to staff." All information contained in this IRM was based on, derived from, and subordinate to primary guidance found throughout IRM Part 5. Resolution-directed approach to casework principals have been incorporated into various Collection Training materials for both new recruits and experienced revenue officers. Direct citations to IRM 5.1.30 should be removed from existing IRM sections and replaced, where appropriate, by references to primary source material found throughout IRM Part 5, *Collecting Process*.

EFFECT ON OTHER DOCUMENTS

IRM 5.1.30 dated October 28, 2014 is obsolete as of the date of this transmittal.

AUDIENCE

SB/SE Collection Employees

Kristen E. Bailey, Director,
Collection Policy
Small Business/Self-Employed

