



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

8.25.3

OCTOBER 16, 2014

EFFECTIVE DATE

(10-16-2014)

PURPOSE

- (1) This obsoletes IRM 8.25.3, *Account and Processing Support (APS) Procedures for TFRP Appeals*.

MATERIAL CHANGES

- (1) Due to the reorganization of the APS IRM sections, the TFRP APS information was moved to 8.20. References in the current 8.25.1 and 8.25.2 are now to 8.20, making the information in 8.25.3 duplicative and obsolete.

EFFECT ON OTHER DOCUMENTS

IRM 8.25.3, Trust Fund Recovery Penalty (TFRP) - Account and Processing Support (APS) Procedures for TFRP Appeals, effective December 12, 2012, is obsolete.

AUDIENCE

Appeals

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