



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.3.38

MARCH 4, 2025

EFFECTIVE DATE

(03-04-2025)

PURPOSE

- (1) This obsoletes IRM 11.3.38, Disclosure of Official Information, Role and Responsibilities of Disclosure Managers.

MATERIAL CHANGES

- (1) The material related to Disclosure of Official Information, Roles and Responsibilities of Disclosure Managers previously contained in IRM 11.3.38, is incorporated into new IRM 1.4.63, Resource Guide for Managers, Roles and Responsibilities of Disclosure Managers.
- (2) 11.3.38.3.2, Quality Reviews, has been removed. Disclosure Managers no longer conduct quality reviews. See IRM 10.5.2.4.3 Business PII Risk Assessment (BPRA) Roles and Responsibilities.
- (3) 11.3.38.9, The Role of the Disclosure Specialist, is consolidated within 11.3.41, Disclosure Case Processing and Inventory Management.
- (4) 11.3.38.10, The Role of the Disclosure Assistant, is consolidated within 11.3.41, Disclosure Case Processing and Inventory Management.
- (5) 11.3.38.11, The Role of the Tax Law Specialist, is consolidated within 11.3.41, Disclosure Case Processing and Inventory Management.
- (6) Any subsection not carried over or incorporated per above has been obsoleted as no longer used, performed, or in effect. This IRM has been deemed obsolete by the program owner.

EFFECT ON OTHER DOCUMENTS

IRM 11.3.38, Roles and Responsibilities of Disclosure Managers, dated 09-06-2023 is obsolete as of the date of this transmittal.

AUDIENCE

All Disclosure Managers

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