



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.2.4

SEPTEMBER 2, 2025

EFFECTIVE DATE

(09-02-2025)

PURPOSE

- (1) This transmits an update to IRM 13.2.4, *Information Gathering Projects (IGPs)*.

MATERIAL CHANGES

- (1) Systemic Advocacy (SA) will no longer be working IGPs; projects will now be handled as Advocacy projects. This is a result of TAS' implementation of the new Phoenix system. SA has replaced Systemic Advocacy Management System (SAMS) with the Phoenix system to receive, control, document, and monitor systemic issues and advocacy projects.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 13.2.4, *Information Gathering Projects (IGPs)*.

AUDIENCE

Taxpayer Advocate Service (TAS), primarily employees within Systemic Advocacy (SA).

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