



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

25.2.3

FEBRUARY 20, 2020

## EFFECTIVE DATE

(02-20-2020)

## PURPOSE

- (1) This obsoletes IRM 25.2.3, Information and Informants' Rewards - Reimbursements to State/Local Law Enforcement Agencies

## MATERIAL CHANGES

- (1) This document is being obsolesced as the instructions are no longer valid or used.

## EFFECT ON OTHER DOCUMENTS

IRM 25.2.3, dated 08-01-2001, is obsolete as of the date of this Manual Transmittal.

## AUDIENCE

All Operating Divisions and Functions

Lee D. Martin  
Director,  
IRS Whistleblower Office

