



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.24.3

SEPTEMBER 29, 2017

EFFECTIVE DATE

(09-29-2017)

PURPOSE

- (1) This obsoletes IRM 25.24.3 , *Return Preparer Misconduct - Compliance*.

MATERIAL CHANGES

- (1) It is now obsolete. The material relating to Return Preparer Misconduct - Compliance is incorporated into IRM 25.24.2 , *Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing*.

EFFECT ON OTHER DOCUMENTS

IRM 25.24.3 is obsolete effective the date of this transmittal.

AUDIENCE

W&I employees working Return Preparer Misconduct Compliance claims.

Kevin M. Morehead
Director of Accounts Management
Wage and Investment Division

