



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.11.7

JUNE 5, 2025

## EFFECTIVE DATE

(06-05-2025)

## PURPOSE

- (1) This obsoletes IRM 1.11.7, Internal Management Documents System, Taxpayer Services (TS) Internal Management Documents Program.

## MATERIAL CHANGES

- (1) This material in IRM 1.11.7 Internal Management Documents System, Taxpayer Services Internal Management Documents Program is obsolete. The reason for obsoleting this IRM is because the information in IRM 1.11.7 is a duplication of information and material that can already be found in the following primary IRMs:
  - IRM 1.11.1, Internal Management Document (IMD) Program and Responsibilities
  - IRM 1.11.2, Internal Revenue Manual (IRM) Process
  - IRM 1.11.3, Servicewide Policy Statement Process
  - IRM 1.11.4, Servicewide Delegation Order Process
  - IRM 1.11.5, Publishing the Internal Revenue Manual (IRM)
  - IRM 1.11.6, Using and Researching the Internal Revenue Manual (IRM)
  - IRM 1.11.8, Servicewide Electronic Research Program (SERP)
  - IRM 1.11.9, Clearing and Approving the Internal Revenue Manual (IRM)
  - IRM 1.11.10, Interim Guidance Process

*It has been determined there was no longer a need to keep a separate IRM for Taxpayer Services (TS) that only duplicates information and material.*
- (2) The information relating to Taxpayer Services (TS) Servicewide Delegation Order Process previously contained in IRM 1.11.7.5 will now be found on the TS IMD Community SharePoint under, *Taxpayer Services (TS) Delegation Orders*. A TS Standard Operating Procedure (SOP) for Delegation Orders has been updated and is available to all TS employees.
- (3) Minor editorial updates were made in the document. Due to the recent name change from Wage and Investment (W&I) Division to Taxpayer Services (TS) updates were made as required. These updates included updating the section title, organizational symbols, and anywhere else where applicable that included updates from (W&I) to (TS).

## EFFECT ON OTHER DOCUMENTS

IRM 1.11.7, Internal Management Documents System, Taxpayer Services (TS) Internal Management Documents Program dated 05-05-2022, is obsolete as of the IRM effective date.

## AUDIENCE

Taxpayer Services program managers, IMD coordinators, authors, and managers who manage Internal Management Documents.

Robert J. Bedoya  
Director, Business Technology Operations (BTO)  
Taxpayer Services

