



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.25.3

OCTOBER 19, 2015

EFFECTIVE DATE

(10-19-2015)

PURPOSE

- (1) This obsoletes IRM 1.25.3, *Practice Before the Service, Case Development & Licensure (CD&L)*.

MATERIAL CHANGES

- (1) The text contained in former IRM 1.25.3 is revised and incorporated into IRM 1.25.4, *Processing Circular 230 Disciplinary Cases*

EFFECT ON OTHER DOCUMENTS

IRM 1.25.3 dated 06-01-2010 is obsolete as of the Manual Transmittal date.

AUDIENCE

OPR/OPE staff in Detroit, Case Development & Licensure Branch staff in Washington, D.C. and enforcement attorneys and paralegals within the OPR.

Stephen A. Whitlock
Director, Office of Professional Responsibility

