



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.35.5

APRIL 17, 2023

## EFFECTIVE DATE

(04-17-2023)

## PURPOSE

- (1) This obsoletes IRM 1.35.5, Administrative Accounting, Advances, Prepaid Expenses and Other Assets.

## MATERIAL CHANGES

- (1) This IRM is obsolete as the IRM content is contained in other IRMs in greater detail.
- (2) Relevant information from the following sections from IRM 1.35.5, Administrative Accounting, Advances, Prepaid Expenses and Other Assets, can be found in the following IRMs:

Current IRM 1.35.5, Administrative Accounting, Advances, Prepaid Expenses and Other Assets	Relevant Information Found under Following IRMs
1.35.5.1.3.8, Business Units	IRM 1.32.11, IRS City-to-City Travel Guide; IRM 1.35.18, Imprest Funds; IRM 9.11.1, Fiscal and Budgetary Matters; IRM 1.22.1, Mail and Transportation Management Overview; IRM 1.22.4, Postage Accountability and Reporting Requirements
1.35.5.1.4, Program Management and Review	IRM 1.22.1, Mail and Transportation Management Overview; IRM 1.22.4, Postage Accountability and Reporting Requirements; IRM 1.32.15, Public Transportation Subsidy Program (PTSP); IRM 1.35.18, Imprest Funds; IRM 9.11.1, Fiscal and Budgetary Matters
1.35.5.1.5, Program Controls	IRM 1.2.2, Servicewide Delegations of Authority; IRM 1.33.3, Reimbursable Operating Guidelines; IRM 1.32.11, IRS City-to-City Travel Guide; IRM 1.32.12, IRS Relocation Travel Guide; IRM 1.22.1, Mail and Transportation Management Overview; IRM 1.22.4, Postage Accountability and Reporting Requirements; IRM 1.32.12, IRS Relocation Travel Guide

<b>Current IRM 1.35.5, Administrative Accounting, Advances, Prepaid Expenses and Other Assets</b>	<b>Relevant Information Found under Following IRMs</b>
1.35.5.2, Advance Payment	IRM 1.33.3, Reimbursable Operating Guidelines
1.35.5.3.1, Investigative Advances	IRM 1.35.18, Imprest Funds; IRM 9.11.1, Fiscal and Budgetary Matters
1.35.5.3.2, Travel Advances	IRM 1.32.11, IRS City-to-City Travel Guide; IRM 1.32.12, IRS Relocation Travel Guide
1.35.5.3.3, Relocation Advances	IRM 1.32.12, IRS Relocation Travel Guide
1.35.5.3.4, Prepaid Postage	IRM 1.22.1, Mail and Transporta- tion Management Overview; IRM 1.22.4, Postage Accountability and Reporting Requirements
1.35.5.3.5, Public Transportation Subsidy Program	IRM 1.32.15, Public Transporta- tion Subsidy Program (PTSP)

#### **EFFECT ON OTHER DOCUMENTS**

IRM 1.35.5, dated October 13, 2020, is obsoleted as of the date of this transmittal.

#### **AUDIENCE**

All business units

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Chief Financial Officer