



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.35.7

JULY 10, 2020

## EFFECTIVE DATE

(07-10-2020)

## PURPOSE

- (1) This transmits obsolete IRM 1.35.7, Financial Accounting, Debt Collection.

## MATERIAL CHANGES

- (1) This IRM is obsolete as the material has been incorporated into IRM 1.36.4, Administrative Accounting and Financial Management Reports, Administrative (Non-Tax) Debt Management, or is no longer valid.

## EFFECT ON OTHER DOCUMENTS

IRM 1.35.7, dated September 23, 2013, is obsolete as of the date of this transmittal.

## AUDIENCE

All business units

Ursula S. Gillis  
Chief Financial Officer

