



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.3.39

JUNE 26, 2015

## EFFECTIVE DATE

(06-26-2015)

## PURPOSE

- (1) This obsoletes IRM 2.3.39, IDRS Terminal Responses, Command Code FTPIN

## MATERIAL CHANGES

- (1) The material relating to the display Interest and Failure-To-Pay calculation tables previously contained in IRM 2.3.39 is incorporated into IRM 2.2.29, IDRS Terminal Responses, Command Code INTST, ICOMP, and COMPA, because command code INTST with a definer of D will accomplish the same features of FTPIN but with added functionality. The occurred during the transition to Penalty and Interest Common Code conversion and subsequent availability of INTSTD to users.

## EFFECT ON OTHER DOCUMENTS

None

## AUDIENCE

LMSB, SB/SE, TE/GE, W&I

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