



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.28.1

JUNE 16, 2023

EFFECTIVE DATE

(06-16-2023)

PURPOSE

- (1) This obsoletes IRM, 3.28.1, Special Processing Procedures: Information Referral Receipt and Routing for Form 3949-A.

MATERIAL CHANGES

- (1) Instructions previously located in this IRM are moved to Specialty Programs Branch. The material related to special processing procedures of receipt and routing for Form 3949-A is incorporated in IRM 3.28.2 , Information Referral Process for Form 3949-A. Due to the program move from Paper Processing Branch to Specialty Programs Branch this IRM has been declared obsolete.

EFFECT ON OTHER DOCUMENTS

IRM 3.28.1 dated December 15, 2020 (effective date January 01, 2022), is obsolete as of the effective date.

AUDIENCE

These procedures apply to Wage and Investment (W&I) Submission Processing Document Perfection Operation (DPO) employees located in Ogden.

James L. Fish
Director, Submission Processing
Wage and Investment

