



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.1

JULY 31, 2025

EFFECTIVE DATE

(07-31-2025)

PURPOSE

- (1) This obsoletes IRM 13.1.1, Taxpayer Advocate Case Procedures, Guiding Principles of the Office of the Taxpayer Advocate.

MATERIAL CHANGES

- (1) Guidance previously found on IRM 13.1.1, Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate, has been incorporated into IRM 13.10.1, Taxpayer Advocate Guiding Principles of the Taxpayer Advocate.

EFFECT ON OTHER DOCUMENTS

IRM 13.1.1, Guiding Principles of the Office of the Taxpayer Advocate, dated 08-18-2023 is obsolete as of the date of this transmittal.

AUDIENCE

Taxpayer Advocate Service employees.

Elizabeth Blazey-Pennel, Acting Executive Director Case
Advocacy, Intake and Technical Support

