



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

20.2.3

APRIL 27, 2016

EFFECTIVE DATE

(05-10-2016)

PURPOSE

- (1) This obsoletes IRM 20.2.3, *Interest, PINEX and Related Command Codes*.

MATERIAL CHANGES

- (1) Content from IRM 20.2.3, *Interest, PINEX and Related Command Codes*, is incorporated and changed in IRM 20.2.1, *Interest: Interest (MM-DD-YYYY) Introduction, Standards and Guidelines*, which transmits a complete revision of the former IRM 20.2.1, *Interest: General and Legal Authorizations*. Content from IRM 20.2.3, *Interest: PINEX and Related Command Codes*, is tracked in the following table.

Subsection	New Location or Reason for Discarding
IRM 20.2.3.1, <i>Pinex Overview</i>	IRM 20.2.1.7.3, <i>Command Code PINEX</i>
IRM 20.2.3.2, <i>PINEX Command Codes</i>	IRM 20.2.1.7, <i>Interest Computation Tools and Reports: Systemically Calculated Interest</i> Note: PINEX command codes related to the computation of penalties (e.g., PIEST, PIFTD and PIFTF) were not transferred to the interest IRM 20.2.1. Instruction for those command codes are found in the 20.1 family of IRMs.
IRM 20.2.3.3, <i>Hardcopy Notices</i>	IRM 20.2.1.7.3, <i>Command Code PINEX</i> , and its subsections.
IRM 20.2.3.4, <i>Requestor Action Sheet</i>	IRM 20.2.1.7.3, <i>Command Code PINEX</i> , and its subsections.
IRM 20.2.3.5, <i>Interest Computation Explanations</i>	IRM 20.2.1.7.3, <i>Command Code PINEX</i> , and its subsections.

EFFECT ON OTHER DOCUMENTS

IRM 20.2.3, *Interest, PINEX and Related Command Codes*, dated February 22, 2012, is obsolete as of the date of this transmittal.

AUDIENCE

This IRM is intended for employees of all operating divisions who work with interest.

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Small Business/Self-Employed