



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

21.3.2

DECEMBER 9, 2015

## EFFECTIVE DATE

(01-01-2016)

## PURPOSE

- (1) This obsoletes IRM 21.3.2, Taxpayer Contacts - Taxpayer Contacts - Taxpayer Contacts Resulting from Electronic Tax Law Assistance Inquiries.

## MATERIAL CHANGES

- (1) The Electronic Tax Law Assistant (ETLA) system has been retired. This service is no longer available and no replacement system will replace this service.

## EFFECT ON OTHER DOCUMENTS

IRM 21.3.2 dated December 12, 2014 (effective January 1, 2015) has been obsoleted.

## AUDIENCE

Electronic Tax Law Assistance Employees

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