



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.9.2

SEPTEMBER 2, 2015

EFFECTIVE DATE

(10-01-2015)

PURPOSE

- (1) This obsoletes IRM 21.9.2, Specialized Accounts Management Programs, Individual Master File (IMF) Accounts Management Identity Theft.

MATERIAL CHANGES

- (1) The policy and guidance has transitioned to IRM 25.23.2, *Identity Protection and Victim Assistance - General Case Processing* and IRM 25.23.3, *IMF Identity Theft Toll Free and Identity Protection Specialized Unit- (IPSU) Paper* and IRM 25.23.4, *Identity Protection and Victim Assistance*.

EFFECT ON OTHER DOCUMENTS

IRM 21.9.2 dated September 02, 2015 is obsoleted as of the date of this transmittal

AUDIENCE

All employees performing Individual Master File (IMF) account/tax law work related to identity theft

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