IRM PROCEDURAL UPDATE

DATE: 01/06/2025

NUMBER: ts-03-0125-0025

SUBJECT: 2025 Start-Up Changes

AFFECTED IRM(s)/SUBSECTION(s): 3.11.213

CHANGE(s):

IRM 3.11.213.2.4.1(2) - Corrected the Taxpayer Advocate Service (TAS) Service Level Agreements link per Consistency Template.

(2) The SLAs are found at TAS Service Level Agreements.

IRM 3.11.213.7(1) - Corrected the current year Tax Period example to "202412" and added a cross reference to Figure 3.11.213-6, Example of Editing the Tax Period.

(1) Edit the Tax Period to the right of the form title in YYMM format if the year ending is other than the current processing year (e.g., 202412). See Figure 3.11.213-6, Example of Editing the Tax Period. See Figure 3.11.213-6, Example of Editing the Tax Period.

