



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

13.1.2

AUGUST 25, 2025

EFFECTIVE DATE

(08-25-2025)

PURPOSE

- (1) This obsoletes IRM 13.1.2, Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98).

MATERIAL CHANGES

- (1) Guidance previously found in IRM 13.1.2, Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98), has been incorporated into IRM 13.1.6, Casework Communications, IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, IRM 13.1.16, Receipt and Intake of TAS Cases, IRM 13.1.19, Advocating With Operations Assistance Requests (OARs), IRM 13.1.18, Resolving TAS Cases and, IRM 13.1.20, TAS Taxpayer Assistance Orders (TAOs).

EFFECT ON OTHER DOCUMENTS

IRM 13.1.2, Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98), Dated March 20, 2023 is obsoleted as of the date of this transmittal.

AUDIENCE

Taxpayer Advocate Service employees.

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