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Processing: Part 4:
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IRM - Internal Revenue Manual

See IRS.gov and
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and 1040-SR and their instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040](https://www.irs.gov/Form1040). Free File is the fast, safe, and free way to prepare and e-file your taxes. See [IRS.gov/FreeFile](https://www.irs.gov/FreeFile).

**2019 Instruction
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The IRS Internal
Revenue Manual is the
official source of
instructions to IRS
personnel relating to

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the organization, administration and operation of the IRS. The IRM contains directions IRS employees need to carry out their responsibilities in administering IRS obligations, such as detailed procedures for processing and examining tax returns.

Internal Revenue Manual - Wikipedia

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42. International.
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Service (PPS)

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About the Other
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Indoor residual
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Criminal Tax Manual - justice.gov

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Service. If tax professionals study the IRM, they will be able to understand the working procedures of the IRS.

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