



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.34.4

OCTOBER 8, 2021

## EFFECTIVE DATE

(10-08-2021)

## PURPOSE

- (1) This obsoletes IRM 3.34.4, National Research Program, S Corporation Tax Returns - Document Analysis & Data Entry

## MATERIAL CHANGES

- (1) The material in IRM section 3.34.4 is obsolete because the study referenced is complete and the processes are not active for current NRP operations. If needed, prior guidance information can be found in the IRS repository. Go to <http://oldirm.web.irs.gov/> for more information.

## EFFECT ON OTHER DOCUMENTS

IRM 3.34.4, dated 12-01-2006 is obsolete as of the date of this transmittal.

## AUDIENCE

SB/SE Submission Processing

Erik S. Ogilvie  
Chief, National Research Program

