



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.1.23

AUGUST 11, 2020

## EFFECTIVE DATE

(08-11-2020)

## PURPOSE

- (1) This transmits obsolete IRM 4.1.23, Planning and Special Programs, Determining Return Needs for LMSB.

## MATERIAL CHANGES

- (1) The content in this IRM is obsolete, except for Training Returns, which was revised and added to IRM 4.50.2, LB&I Compliance Integration, Other Workload Selection - Non-Campaign Workstreams.

## EFFECT ON OTHER DOCUMENTS

IRM 4.1.23 dated July 1, 2007 is obsolete.

## AUDIENCE

LB&I employees responsible for Planning and Special Programs (PSP)

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Assistant Deputy Commissioner Compliance Integration  
Large Business and International Division

