



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.22.13

OCTOBER 7, 2020

## EFFECTIVE DATE

(10-07-2020)

## PURPOSE

- (1) This obsoletes IRM 4.22.13, National Research Program, Fuel Excise Tax Study - NRP Examination Guidelines.

## MATERIAL CHANGES

- (1) The material in IRM section 4.22.13 is obsolete because the Fuel Excise Tax study referenced is complete. 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IRM 4.22.13, dated 01-10-2014 is obsolete as of the date of this transmittal.

## AUDIENCE

SB/SE Examiners, Group Managers and Territory Managers assigned NRP returns.

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