



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.49.1

MARCH 1, 2019

## EFFECTIVE DATE

(03-01-2019)

## PURPOSE

- (1) This transmits obsolete IRM 4.49.1, Economist Program, Overview - Economist Program.

## MATERIAL CHANGES

- (1) The Economist Program as described in this IRM no longer exists. Economists are part of the Economic Practice Network in the Treaty and Transfer Pricing Operations Practice Area.
- (2) Information previously in IRM 4.49.1.5, Economist Reports, may be found in IRM 4.61.3.4.15, Development of IRC 482 Cases, Economist Report.

## EFFECT ON OTHER DOCUMENTS

IRM 4.49.1 dated November 3, 2006 is obsolete as of the date of this transmittal.

## AUDIENCE

LB&I and all operating divisions and functions

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