



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.80.1

FEBRUARY 23, 2024

## EFFECTIVE DATE

(02-23-2024)

## PURPOSE

- (1) This obsoletes IRM 4.80.1, *Government Entities Examination Program and Procedures, Technical Assistance and Technical Advice Requests*.

## BACKGROUND

- (1) IRM 4.80.1 was published on October 1, 2018 and applied to the Indian Tribal Governments /Tax Exempt Bonds function. The two functions now operate independently of each other in the Government Entities function of Exempt Organizations and Government Entities.
- (2) IRM 4.80.1 has been revised to apply to Tax Exempt Bonds (TEB) examinations only.

## SCOPE

- (1) This IRM provides guidance and procedures for TEB employees in obtaining technical assistance or technical advice.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.80.1 has been incorporated into new IRM 4.70.16.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.80.1, **Government Entities Examination Program and Procedures, Technical Assistance and Technical Advice Requests**, dated February 23, 2021.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations and Government Entities  
Government Entities  
Tax Exempt Bonds

Steven Chamberlin  
Director, Government Entities

