



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

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