



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.81.1

SEPTEMBER 9, 2019

## EFFECTIVE DATE

(09-09-2019)

## PURPOSE

- (1) This obsoletes IRM 4.81.1, Tax Exempt Bonds (TEB) Examination Program and Procedures, TEB Examination Process Overview.

## MATERIAL CHANGES

- (1) The procedures for Tax Exempt Bonds Examination Program and Procedures, TEB Examination Process Overview were moved to IRM 4.81.5, Conducting the Examination.

## EFFECT ON OTHER DOCUMENTS

IRM 4.81.1, Tax Exempt Bonds Examination Program and Procedures, TEB Examination Process Overview, dated August 7, 2017 is obsolete.

## AUDIENCE

Indian Tribal Governments/Tax Exempt Bonds  
Government Entities and Shared Services  
Tax Exempt and Government Entities

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