



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.81.9

SEPTEMBER 28, 2018

EFFECTIVE DATE

(09-28-2018)

PURPOSE

- (1) This obsoletes IRM 4.81.9, Tax Exempt Bonds (TEB) Examination Program and Procedures, Technical Assistance and Technical Advice Requests.

MATERIAL CHANGES

- (1) The material relating to Technical Assistance and Technical Advice Requests previously contained in IRM 4.81.9, Tax Exempt Bonds, Examination Program and Procedures, Technical Assistance and Technical Advice Requests, is incorporated into new IRM 4.80.1, Indian Tribal Governments and Tax Exempt Bonds, Examination Program and Procedures, Technical Assistance and Technical Advice Requests. The new IRM provides procedures for employees working cases pertaining to Indian Tribal Governments and Tax Exempt Bonds.

EFFECT ON OTHER DOCUMENTS

This supersedes and obsoletes IRM 4.81.9, Tax Exempt Bonds Examination Program and Procedures, Technical Assistance and Technical Advice Requests, dated September 29, 2016.

AUDIENCE

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

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