



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.81.14

FEBRUARY 26, 2024

## EFFECTIVE DATE

(02-26-2024)

## PURPOSE

- (1) This obsoletes IRM 4.81.14, *Tax Exempt Bonds (TEB) Examination Program and Procedures, Unagreed Issues*.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.81.14 has been incorporated into new IRMs 4.70.14 and 4.70.17.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.81.14, *Tax Exempt Bonds (TEB) Examination Program and Procedures, Unagreed Issues*, dated October 17, 2019.

## AUDIENCE

Tax Exempt and Government Entities  
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Tax Exempt Bonds

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