



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.82.2

FEBRUARY 26, 2024

## EFFECTIVE DATE

(02-26-2024)

## PURPOSE

- (1) This obsoletes IRM 4.82.2, *Tax Exempt Bonds Examination Guidelines, Arbitrage Payment Refund Claim Procedures*.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.82.2, **Tax Exempt Bonds Examination Guidelines, Arbitrage Payment Refund Claim Procedures** has been incorporated into IRM 4.70.17.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.82.2, **Tax Exempt Bonds Examination Guidelines, Arbitrage Payment Refund Claim Procedures**, dated March 18, 2021.

## AUDIENCE

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

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