



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.86.2

SEPTEMBER 27, 2019

EFFECTIVE DATE

(09-27-2019)

PURPOSE

- (1) This transmits obsolete IRM 4.86.2, *Indian Tribal Governments (ITG) Procedures, Classification, Case Selection and Referral Procedures*.

MATERIAL CHANGES

- (1) On May 1, 2017, Tax Exempt and Government Entities underwent a reorganization. The new Compliance, Planning & Classification function absorbed several employees and groups previously housed in Indian Tribal Governments, and accepted ownership of this manual. The new IRM 4.70.6, TE/GE Examinations, Classification & Case Assignment Procedures, supersedes this manual.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.86.2, *Classification, Case Selection, and Referral Procedures*, dated August 12, 2016.

AUDIENCE

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

Sean E. O'Reilly
Director, Compliance, Planning & Classification
Tax Exempt and Government Entities

