



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.90.3

APRIL 4, 2018

## EFFECTIVE DATE

(04-04-2018)

## PURPOSE

- (1) This transmits obsolete IRM 4.90.3, Federal, State and Local Governments (FSLG), Compliance Checks.

## MATERIAL CHANGES

- (1) This material is obsolete as Federal, State, and Local Governments (FSLG) moved under Tax Exempt and Government Entities, Exempt Organizations Examinations in May 2017, becoming Federal, State and Local/Employment Tax (FSL/ET). FSL/ET no longer conducts compliance checks.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.90.3 dated February 21, 2013.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations  
Examinations  
Federal State and Local/Employment Tax

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