



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.90.15

OCTOBER 24, 2019

## EFFECTIVE DATE

(10-24-2019)

## PURPOSE

- (1) This obsoletes IRM 4.90.15, Federal, State and Local Governments, FSLG Fraud Procedures.

## MATERIAL CHANGES

- (1) IRM 4.90.15 is obsolete as the program is no longer used by FSL/ET.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.90.15, dated April 10, 2017.

## AUDIENCE

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

Margaret Von Lienen  
Director, Exempt Organizations  
Tax Exempt and Government Entities

