



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.22.11

OCTOBER 7, 2020

EFFECTIVE DATE

(10-07-2020)

PURPOSE

- (1) This obsoletes IRM 4.22.11, National Research Program, SB/SE Examination of NRP C Corporation Returns.

MATERIAL CHANGES

- (1) The material in IRM section 4.22.11 is obsolete because the study referenced is complete, and NRP is not conducting examination of C Corporation returns. If needed, prior guidance information can be found in the IRS repository. Go to <http://oldirm.web.irs.gov/> for more information.

EFFECT ON OTHER DOCUMENTS

IRM 4.22.11, dated 05-24-2012 is obsolete as of the date of this transmittal.

AUDIENCE

SB/SE revenue agents, group managers and territory managers assigned NRP returns.

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