



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.40.2

SEPTEMBER 22, 2016

EFFECTIVE DATE

(09-22-2016)

PURPOSE

- (1) This obsoletes IRM 4.40.2, *Technical Advisor Program, Program Responsibilities and Duties..*

BACKGROUND

- (1) This IRM section covered the duties and responsibilities of Director, Pre-Filing and Technical Guidance, Technical Advisor Managers, and Technical Advisors.
- (2) The office of Pre-Filing and Technical Guidance and the positions of Technical Advisor Managers and Technical Advisor no longer exist in the Large Business and International (LB&I) Division.

MATERIAL CHANGES

- (1) The text of IRM 4.40.2 is obsolete because the Office of Pre-Filing and Technical Guidance and Technical Advisor Managers and Technical Advisors no longer exist.

EFFECT ON OTHER DOCUMENTS

IRM 4.40.2, dated March 1, 2002, is obsolete.

AUDIENCE

All Operating Divisions

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