



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.81.1

SEPTEMBER 9, 2019

EFFECTIVE DATE

(09-09-2019)

PURPOSE

- (1) This obsoletes IRM 4.81.1, Tax Exempt Bonds (TEB) Examination Program and Procedures, TEB Examination Process Overview.

MATERIAL CHANGES

- (1) The procedures for Tax Exempt Bonds Examination Program and Procedures, TEB Examination Process Overview were moved to IRM 4.81.5, Conducting the Examination.

EFFECT ON OTHER DOCUMENTS

IRM 4.81.1, Tax Exempt Bonds Examination Program and Procedures, TEB Examination Process Overview, dated August 7, 2017 is obsolete.

AUDIENCE

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

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