



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.81.6

FEBRUARY 26, 2024

EFFECTIVE DATE

(02-26-2024)

PURPOSE

- (1) This obsoletes IRM 4.81.6, *Tax Exempt Bonds (TEB) Examination Program and Procedures, Closing Agreements*.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.81.6 has been incorporated into new IRMs 4.70.13 and 4.70.14.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.81.6, *Tax Exempt Bonds (TEB) Examination Program and Procedures, Closing Agreements*, dated February 20, 2019.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations and Government Entities
Indian Tribal Governments/Tax Exempt Bonds

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