



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.81.10

AUGUST 22, 2018

## EFFECTIVE DATE

(08-22-2018)

## PURPOSE

- (1) This transmits obsolete IRM 4.81.10, Tax Exempt Bonds (TEB) Examination Program and Procedures, Quality Review.

## MATERIAL CHANGES

- (1) On April 1, 2017, Tax Exempt Bonds underwent a reorganization and employees from the Compliance Program Management unit were transplanted to Compliance, Planning & Classification, Issue Identification and Special Review. In addition, Compliance, Planning & Classification assumed ownership of this manual.
- (2) New IRM 4.70.7, TE/GE Examinations, Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures, supersedes this manual, rendering this manual obsolete. Please see the new manual for all directions concerning special review for tax exempt bonds.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.81.10, dated August 10, 2017.

## AUDIENCE

Tax Exempt and Government Entities  
Compliance, Planning & Classification  
Issue Identification and Special Review

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