



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.82.1

SEPTEMBER 22, 2016

## EFFECTIVE DATE

(09-22-2016)

## PURPOSE

- (1) This transmits obsolete IRM 4.82.1, *Tax Exempt Bonds Examination Guidelines, Examining Qualified Small Issue Bonds*.

## MATERIAL CHANGES

- (1) IRM 4.82.1 is no longer needed because the examination procedures in this IRM are obsolete. IRM 4.81.5, *Tax Exempt Bonds (TEB) Examination Program and Procedures, Conducting the Examination*, provides the procedures for examination of tax-exempt bonds, including qualified small issue bonds.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.82.1, dated January 1, 2003.

## AUDIENCE

Tax Exempt and Government Entities  
Government Entities and Shared Services  
Tax Exempt Bonds

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