



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.90.7

DECEMBER 17, 2019

EFFECTIVE DATE

(12-17-2019)

PURPOSE

- (1) This obsoletes IRM 4.90.7, Examining Process, Federal State and Local Governments, Claims.

MATERIAL CHANGES

- (1) The material in IRM 4.90.7 is obsolete as current material has been moved to IRM 4.75.37, and the remaining material is no longer used by FSL/ET.

EFFECT ON OTHER DOCUMENTS

This section supersedes IRM 4.90.7, Claims, dated May 9, 2013.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations
Federal, State and Local/Employment Tax

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