



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.90.8

AUGUST 22, 2018

## EFFECTIVE DATE

(08-22-2018)

## PURPOSE

- (1) This transmits obsolete IRM 4.90.8, Federal State and Local Governments, Examination Quality Measurement Standards.

## MATERIAL CHANGES

- (1) On April 1, 2017, Federal State and Local Governments 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 federal, state and local governments.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.90.8, dated June 15, 2015.

## AUDIENCE

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

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