



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.90.9

DECEMBER 17, 2019

EFFECTIVE DATE

(12-17-2019)

PURPOSE

- (1) This obsoletes IRM 4.90.9, Federal, State and Local Governments, Procedures, Workpapers and Report Writing.

MATERIAL CHANGES

- (1) The material in IRM 4.90.9 is obsolete as the material has been moved to IRM 4.75.40, and the remaining material is no longer used by FSL/ET.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.90.9, dated September 24, 2014.

AUDIENCE

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

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