



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.90.14

OCTOBER 24, 2019

EFFECTIVE DATE

(10-24-2019)

PURPOSE

- (1) This obsoletes IRM 4.90.14, Federal, State and Local Governments, Counsel Contact and Technical Guidance.

MATERIAL CHANGES

- (1) The current material from IRM 4.90.14 has been moved to IRM 4.75.36 and the remaining material is obsolete as the material is no longer used by FSL/ET.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.90.14, dated July 17, 2015.

AUDIENCE

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

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