



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.43.1

APRIL 12, 2021

EFFECTIVE DATE

(04-12-2021)

PURPOSE

(1) This obsoletes IRM 4.43.1, Retail Industry.

MATERIAL CHANGES

(1) The content in this IRM is obsolete. Related material may be found in the Retail Audit Technique Guide. Also see IRM 4.46 for the LB&I Examination Process.

EFFECT ON OTHER DOCUMENTS

IRM 4.43.1 dated July 23, 2009 is obsolete.

AUDIENCE

LB&I, SB/SE, Appeals and Chief Counsel, specifically, field examiners, managers, and executives examining retail industry taxpayers

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