



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.46.2

JULY 20, 2020

EFFECTIVE DATE

(07-20-2020)

PURPOSE

- (1) This obsoletes IRM 4.46.2, LB&I Examination Process, Administrative Matters and Annual Compliance Plan.

MATERIAL CHANGES

- (1) This IRM described the Coordinated Industry Case (CIC) program and included the pointing criteria. The CIC program has been replaced by the Large Corporate Compliance (LCC) program. LCC pointing criteria may now be found in IRM 4.50.2, Other Workload Selection - Non-Campaign Workstreams. Compliance Plan information can be found in IRM 4.1.21, LB&I Planning and Monitoring.

EFFECT ON OTHER DOCUMENTS

IRM 4.46.2 dated July 22, 2011 is obsolete.

AUDIENCE

LB&I Team Managers, Specialist Managers, Specialists, and Revenue Agents.

John V. Cardone
Assistant Deputy Commissioner Compliance Integration
Large Business and International Division

