



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.81.2

OCTOBER 4, 2019

## EFFECTIVE DATE

(10-04-2019)

## PURPOSE

- (1) This transmits obsolete IRM 4.81.2, *Tax Exempt Bonds (TEB) Examination Program and Procedures, Examination Selection*.

## MATERIAL CHANGES

- (1) On May 1, 2017, Tax Exempt and Government Entities underwent a reorganization. The new Compliance, Planning & Classification function absorbed several employees and groups previously housed in Tax Exempt Bonds, and accepted ownership of this manual. The new IRM 4.70.6, *TE/GE Examinations, Classification & Case Assignment Procedures*, supersedes this manual.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.81.2, *Examination Selection*, dated April 12, 2016.

## AUDIENCE

Tax Exempt and Government Entities  
Government Entities and Shared Services  
Tax Exempt Bonds

Sean E. O'Reilly  
Director, Compliance, Planning & Classification  
Tax Exempt and Government Entities

