



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.90.13

OCTOBER 23, 2019

## EFFECTIVE DATE

(10-23-2019)

## PURPOSE

- (1) This obsoletes IRM 4.90.13, Federal, State and Local Governments, Large Case Examination Program.

## MATERIAL CHANGES

- (1) The material in IRM 4.90.13 is obsolete as the program is no longer used by FSL/ET.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.90.13, dated June 30, 2014.

## AUDIENCE

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

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