



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.9.2

MAY 28, 2014

EFFECTIVE DATE

(05-28-2014)

PURPOSE

- (1) This transmits IRM 4.9.2, *Examination Technical Time Reporting System, Description and Use of Examination Technical Time Report-Form 4502*, which has been made obsolete.

MATERIAL CHANGES

- (1) The content from IRM 4.9.2, *Description and Use of Examination Technical Time Report-Form 4502*, dated April 1, 2004 is obsolete. The information in this IRM has been incorporated into IRM 4.9.1, *Examination Technical Time Reporting System, Outline of System*, because the subject matter was very similar and most of the information in IRM 4.9.2 was obsolete.

EFFECT ON OTHER DOCUMENTS

IRM 4.9.2 dated April 1, 2004 is obsolete as of the date of this Manual Transmittal. Guidance from this IRM has been incorporated into IRM 4.9.1, *Examination Technical Time Reporting System, Outline of System*.

AUDIENCE

Small Business and Self Employed (SB/SE), Large Business and International (LB&I), and employees in the Return Preparer's Office who apply technical time or employees who are responsible for inputting time.

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Small Business/Self-Employed

