



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.22.7

DECEMBER 27, 2019

EFFECTIVE DATE

(12-27-2019)

PURPOSE

- (1) This obsoletes IRM 4.22.7, National Research Program, Area Office - Examination of S Corporation Returns.

MATERIAL CHANGES

- (1) The material in IRM section 4.22.7 is obsolete because the study referenced is complete, and NRP is not conducting examination of S Corporation returns. If needed, prior guidance information can be found in the IRS repository. Go to <http://oldirm.web.irs.gov/> for more information.

EFFECT ON OTHER DOCUMENTS

IRM 4.22.7, dated 02-01-2007 is obsolete as of the date of this transmittal.

AUDIENCE

SB/SE, LB&I Examiners, Group Managers and Territory Managers assigned NRP returns

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