



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.22.10

APRIL 14, 2020

## EFFECTIVE DATE

(04-14-2020)

## PURPOSE

- (1) This obsoletes IRM 4.22.10, National Research Program, Employment Tax Study - NRP Examination Guidelines.

## MATERIAL CHANGES

- (1) The material in IRM section 4.22.10 is obsolete because the study referenced is complete, and NRP is no longer conducting the Employment Tax Study. 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IRM 4.22.10, dated 10-17-2012 is obsolete as of the date of this transmittal.

## AUDIENCE

SB/SE Examiners, LB&I Revenue Agents, TE/GE, Group Managers and Territory Managers assigned NRP returns.

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