



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.22.12

OCTOBER 7, 2020

EFFECTIVE DATE

(10-07-2020)

PURPOSE

- (1) This obsoletes IRM 4.22.12, National Research Program, LB&I Examination of NRP C Corporation Returns..

MATERIAL CHANGES

- (1) The material in IRM section 4.22.12 is obsolete because the study referenced is complete, and NRP is not conducting examination of C Corporation returns.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IRM 4.22.12, dated 07-30-2012 is obsolete as of the date of this transmittal.

AUDIENCE

LB&I revenue agents, group/team managers and territory managers assigned NRP returns.

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