



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.35.1

JULY 27, 2016

EFFECTIVE DATE

(07-27-2016)

PURPOSE

- (1) This transmittal obsoletes IRM 4.35.1, *Partnership and S Corporations, Tax Audit Guidelines*.

MATERIAL CHANGES

- (1) This IRM section is obsolete. Related material may be found in IRM 4.10.3, *Examination of Returns, Examination Techniques*.

EFFECT ON OTHER DOCUMENTS

IRM 4.35.1, *Partnerships and S Corporations, Tax Audit Guidelines*, dated May 1, 2006 is obsolete as of the date of this transmittal.

AUDIENCE

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