



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.35.2

JULY 27, 2016

## EFFECTIVE DATE

(07-27-2016)

## PURPOSE

- (1) This transmittal obsoletes IRM 4.35.2, *Partnership and S Corporations, Audit Techniques for Business Returns*.

## MATERIAL CHANGES

- (1) This IRM section is obsolete. Similar material may be found in IRM 4.10.3, *Examination of Returns, Examination Techniques*.
- (2) Information on the partnership anti-abuse regulations may now be found in IRM 4.32.2, *Abusive Transactions, The Abusive Transactions (AT) Process*.

## EFFECT ON OTHER DOCUMENTS

IRM 4.35.2, *Partnership and S Corporations, Audit Techniques for Business Returns*, dated May 5, 2006 is obsolete.

## AUDIENCE

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