



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.41.1

SEPTEMBER 14, 2022

EFFECTIVE DATE

(09-14-2022)

PURPOSE

- (1) This obsoletes IRM 4.41.1, Oil and Gas Industry, Oil and Gas Handbook

MATERIAL CHANGES

- (1) This IRM is obsolete, as the content is informational and not instructions to staff, in accordance with IRM 4.51.2, LB&I Administrative Guidance, Supplemental Guidance and Informational Resources. Applicable material was moved to two newly published Audit Technique Guides (ATGs). These are as follows:
 - Pub 5647, Petroleum Refining Audit Technique Guide
 - Pub 5652, Oil & Gas Audit Technique Guide

EFFECT ON OTHER DOCUMENTS

IRM 4.41.1 dated December 3, 2013 is obsolete.

AUDIENCE

Examination functions in LB&I, SB/SE and TE/GE.

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