



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.42.4

OCTOBER 14, 2020

## EFFECTIVE DATE

(10-14-2020)

## PURPOSE

- (1) This transmits obsolete IRM 4.42.4, Insurance Industry, Audit Techniques for Specific Areas/Potential Adjustments.

## MATERIAL CHANGES

- (1) The content in this IRM is obsolete. Related material may be found in the IRS Virtual Library. Also, see IRM 4.46 for the LB&I Examination Process.

## EFFECT ON OTHER DOCUMENTS

IRM 4.42.4 dated May 29, 2002 is obsolete.

## AUDIENCE

LB&I employees

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