



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.43.1

APRIL 12, 2021

## EFFECTIVE DATE

(04-12-2021)

## PURPOSE

- (1) This obsoletes IRM 4.43.1, Retail Industry.

## MATERIAL CHANGES

- (1) The content in this IRM is obsolete. Related material may be found in the Retail Audit Technique Guide. Also see IRM 4.46 for the LB&I Examination Process.

## EFFECT ON OTHER DOCUMENTS

IRM 4.43.1 dated July 23, 2009 is obsolete.

## AUDIENCE

LB&I, SB/SE, Appeals and Chief Counsel, specifically, field examiners, managers, and executives examining retail industry taxpayers

John V. Cardone  
Assistant Deputy Commissioner Compliance Integration  
Large Business and International Division

