



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.51.3

SEPTEMBER 22, 2014

EFFECTIVE DATE

(09-22-2014)

PURPOSE

- (1) This obsoletes IRM 4.51.3, *LB&I Case Management, Limited Issue Focused Examinations (LIFE)*.

MATERIAL CHANGES

- (1) The material in IRM 4.51.3 is obsolete because LIFE examinations are no longer used. All references to LIFE examinations have been or will be removed from the IRM.

EFFECT ON OTHER DOCUMENTS

IRM 4.51.3, dated January 1, 2007, is obsolete.

AUDIENCE

All LB&I Examiners and Managers

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