



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.82.2

FEBRUARY 26, 2024

EFFECTIVE DATE

(02-26-2024)

PURPOSE

- (1) This obsoletes IRM 4.82.2, *Tax Exempt Bonds Examination Guidelines, Arbitrage Payment Refund Claim Procedures*.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.82.2, **Tax Exempt Bonds Examination Guidelines, Arbitrage Payment Refund Claim Procedures** has been incorporated into IRM 4.70.17.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.82.2, **Tax Exempt Bonds Examination Guidelines, Arbitrage Payment Refund Claim Procedures**, dated March 18, 2021.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations and Government Entities
Government Entities
Tax Exempt Bonds

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