



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.86.5

DECEMBER 26, 2023

EFFECTIVE DATE

(12-26-2023)

PURPOSE

- (1) This transmits obsolete IRM 4.86.5, Indian Tribal Governments (ITG) Procedures, Conducting Indian Tribal Government Examinations.

BACKGROUND

- (1) IRM 4.86.5 provided directions to ITG Specialists for working examinations from receiving the case through closing it, as well as instructions for mandatory review cases and getting technical assistance.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.86.5 because the entire manual section was incorporated into IRM sections 4.70.11, 4.70.12, 4.70.13, 4.70.14, 4.70.15, 4.70.16, 4.70.18.

EFFECT ON OTHER DOCUMENTS

This revision supersedes IRM 4.86.5 dated December 15, 2020.

AUDIENCE

Tax Exempt and Government Entities
Indian Tribal Governments

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