



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.89.1

SEPTEMBER 4, 2015

EFFECTIVE DATE

(09-04-2015)

PURPOSE

- (1) This transmits obsolete IRM 4.89.1, *Indian Tribal Governments Compliance and Program Management, Compliance and Program Management (CPM) Responsibilities*.

MATERIAL CHANGES

- (1) IRM 4.89.1, is obsolesced. The material previously contained in IRM 4.89.1, is now incorporated in IRM 4.86.10, with the exception of IRM 4.89.1.6(4), Fraud cases, and IRM 4.89.1.6(5), Grand jury cases, which will be included in IRM 4.86.8.

EFFECT ON OTHER DOCUMENTS

The information previously contained in IRM 4.89.1 is now included in new IRM 4.86.10, *Indian Tribal Governments (ITG) Procedures, Compliance and Program Management Responsibilities*, except for IRM 4.89.1.6(4), Fraud cases, and IRM 4.89.1.6(5), Grand jury cases. Fraud procedures that relate to the CPM Reviewer will be moved to IRM 4.86.10. The grand jury case procedures and fraud procedures that are the responsibility of the ITG Fraud Suspense Coordinator will be included in IRM 4.86.8, *Abuse Detection and Prevention Team (ADAPT)*.

AUDIENCE

Tax Exempt and Government Entities (TE/GE)
Indian Tribal Governments

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