



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.90.6

SEPTEMBER 27, 2019

EFFECTIVE DATE

(09-27-2019)

PURPOSE

- (1) This transmits obsolete IRM 4.90.6, *Examining Process, Federal, State and Local Governments (FSLG), Referrals*

MATERIAL CHANGES

- (1) On May 1, 2017, Tax Exempt and Government Entities underwent a reorganization. The new Compliance, Planning & Classification function absorbed several employees previously housed in Federal State and Local Governments, and accepted ownership of this manual. The new IRM 4.70.6, TE/GE Examinations, Classification & Case Assignment Procedures, supersedes this manual.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.90.6, *Referrals*, dated August 28, 2013.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations
Federal State Local/Employment Tax

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