



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.90.12

DECEMBER 17, 2019

EFFECTIVE DATE

(12-17-2019)

PURPOSE

- (1) This obsoletes IRM 4.90.12, Federal, State and Local Governments, Case Closing Procedures.

MATERIAL CHANGES

- (1) The material in IRM 4.90.12 is obsolete as current material has been moved to IRM 4.75.15 and IRM 4.75.16, and the remaining material is no longer used by FSL/ET.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.90.12, dated December 27, 2016.

AUDIENCE

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

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