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4.10.9 Workpaper System and Case File Assembly | Internal ...

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Effect on Other Documents IRM 4.10.3, dated March 1, 2003 is superseded. This IRM incorporates Interim Guidance Memorandum SBSE-04-1015-0063, Interim Guidance for Group Manager Concurrence Meeting (GMCM), dated October 1, 2015. This IRM also incorporates provisions of IRM 4.35.2, Partnerships and S Corporations, Audit Techniques for Business Returns, which will be obsoleted after the ...

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