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IRS Memo: Procedures for Conducting Examinations of Direct Pay Bonds.

The IRS has issued a memo to all employees entitled, “Interim Guidance – Procedures for Conducting Examinations of Direct Pay Bonds.”

The memo provides guidance to tax-exempt bond examiners and managers on conducting examinations of direct pay bonds, such as Build America, clean renewable energy, and qualified zone academy bonds.

The memo is available [here](#).

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