



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.8

SEPTEMBER 27, 2019

EFFECTIVE DATE

(09-27-2019)

PURPOSE

- (1) This transmits obsolete IRM 4.75.8, *Exempt Organizations Examination Procedures, Compliance Strategies and Critical Initiatives*.

MATERIAL CHANGES

- (1) On May 1, 2017, Tax Exempt and Government Entities underwent a reorganization. The new Compliance, Planning & Classification function absorbed several groups previously housed in Exempt Organizations Examination Planning and Review, 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 4.75.8, *Exempt Organizations Examination Procedures, Compliance Strategies and Critical Initiatives*, dated September 9, 2016.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations

Sean E. O'Reilly
Director, Compliance, Planning & Classification
Tax Exempt and Government Entities

