



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.11

JANUARY 30, 2024

EFFECTIVE DATE

(01-30-2024)

PURPOSE

- (1) This obsoletes IRM 4.75.11, *Exempt Organizations Examination Procedures, On-Site Audit Guidelines*.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.11 has been incorporated into new IRMs 4.70.11, 4.70.12 and 4.70.13.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.11, *On-Site Audit Guidelines*, dated January 18, 2017.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations

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