



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.75.13

JANUARY 30, 2024

## EFFECTIVE DATE

(01-30-2024)

## PURPOSE

- (1) This obsoletes IRM 4.75.13, Exempt Organizations Examination Procedures, Issue Development and Conclusion.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.13 has been incorporated into new IRMs 4.70.11, 4.70.13 and 4.70.14.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.13, Issue Development and Conclusion, dated October 16, 2019.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations  
Examinations

Lynn Brinkley  
Director, Exempt Organizations Examinations  
Exempt Organizations/Government Entities  
Tax Exempt and Government Entities

