



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.21

JANUARY 26, 2024

EFFECTIVE DATE

(01-26-2024)

PURPOSE

- (1) This obsoletes IRM 4.75.21, Exempt Organizations Examination Procedures, EO Special Examination Procedures.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.21 is incorporated into new IRM 4.70.11.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.21, EO Special Examination Procedures, dated November 5, 2019.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations

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