



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.24

JANUARY 25, 2024

EFFECTIVE DATE

(01-25-2024)

PURPOSE

- (1) This obsoletes IRM 4.75.24, Exempt Organizations Examination Procedures, Organizations Covered by a Group Ruling.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.24 has been incorporated into new IRMs 4.70.13 and 4.70.14.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.24, *Organizations Covered by a Group Ruling*, dated May 18, 2021.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations

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