



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.75.28

JANUARY 25, 2024

## EFFECTIVE DATE

(01-25-2024)

## PURPOSE

- (1) This obsoletes IRM 4.75.28, Exempt Organizations Examination Procedures, Discrepancy Adjustments.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.28 was incorporated into new IRMs 4.70.13 and 4.70.15.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.28, Discrepancy Adjustment dated June 8, 2017.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations  
Examinations

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