



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.34

JANUARY 24, 2024

EFFECTIVE DATE

(01-24-2024)

PURPOSE

- (1) This obsoletes IRM 4.75.34, Exempt Organizations Examination Procedures, Procedures for Disposition of IRC 501(p) Cases.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.34 has been incorporated into new IRM 4.70.14.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.34, Procedures for Disposition of IRC 501(p) Cases, dated May 29, 2019.

AUDIENCE

Tax Exempt and Government Entities
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Examinations

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