



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.75.36

JANUARY 25, 2024

## EFFECTIVE DATE

(01-25-2024)

## PURPOSE

- (1) This obsoletes IRM 4.75.36, Exempt Organizations Examination Procedures, Procedures for Processing Technical Advice Cases.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.36 has been incorporated into new IRM 4.70.16.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.36, Procedures for Processing Technical Advice Cases, dated January 14, 2020.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations and Government Entities  
Examinations

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