



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.75.37

JANUARY 25, 2024

## EFFECTIVE DATE

(01-25-2024)

## PURPOSE

- (1) This obsoletes IRM 4.75.37, Exempt Organizations Examination Procedures, Claims, Requests for Abatement and Examination Reconsiderations.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.37 has been incorporated into new IRM 4.70.17.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.37, Claims, Requests for Abatement and Examination Reconsiderations, dated February 7, 2020.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations and Government Entities  
Exempt Organizations Examinations

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