



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.38

JANUARY 25, 2024

EFFECTIVE DATE

(01-25-2024)

PURPOSE

- (1) This obsoletes IRM 4.75.38, Exempt Organizations Examination Procedures, Small Employer Health Care Tax Credit Under Section 45R.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.38 has been incorporated into new IRM 4.70.17.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.38, Small Employer Health Care Tax Credit Under Section 45R, dated October 15, 2020.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations and Government Entities
Examinations

Lynne Brinkley
Director, Exempt Organizations Examinations
Exempt Organizations/Government Entities
Tax Exempt and Government Entities

