



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.76.5

SEPTEMBER 22, 2017

## EFFECTIVE DATE

(09-22-2017)

## PURPOSE

- (1) This transmits obsolete IRM 4.76.5, Exempt Organizations Examination Guidelines, Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2)).

## MATERIAL CHANGES

- (1) This material is obsolete, having undergone a conversion to an audit technique guide. You can find the guide in the Educational Resources and Guidance for Exempt Organizations at <https://www.irs.gov/charities-non-profits/educational-resources-and-guidance-for-exempt-organizations>.

## EFFECT ON OTHER DOCUMENTS

The IRM 4.76.5 dated 04/13/2015 is obsolete.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations  
Examinations

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