



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.76.7

OCTOBER 12, 2017

EFFECTIVE DATE

(10-12-2017)

PURPOSE

- (1) This transmits obsolete IRM 4.76.7, Exempt Organizations Examination Guidelines, Church Tax Inquiries and Examinations Under IRC 7611

MATERIAL CHANGES

- (1) Interim guidance memo TEGE-04-1017-0032 supersedes this manual. When published, IRM 4.75.39 will supersede the memo.

EFFECT ON OTHER DOCUMENTS

The IRM 4.76.7 dated 08/20/2010 is obsolete.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations

Margaret A. Von Lienen
Director, Exempt Organizations
Tax Exempt and Government Entities

