



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.76.31

SEPTEMBER 26, 2017

## EFFECTIVE DATE

(09-26-2017)

## PURPOSE

- (1) This transmits obsolete IRM 4.76.31, Exempt Organizations Examination Guidelines, Health Maintenance Organizations.

## 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- (1) This material is obsolete, having undergone a conversion to an audit technique guide.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The IRM 4.76.31 dated August 1, 2008 is obsolete.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations  
Examinations

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

