



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.1.4

OCTOBER 4, 2017

EFFECTIVE DATE

(10-04-2017)

PURPOSE

(1) This obsoletes IRM 7.1.4, *Exempt Organizations Technical Advice Procedures*.

MATERIAL CHANGES

(1) The contents of this manual are superseded by Rev. Proc. 2017-2. As such, this manual is obsolete.

EFFECT ON OTHER DOCUMENTS

None

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations

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