



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- (1) The contents of this manual are superseded by Rev.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 As such, this manual is obsolete.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