



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

7.25.3

DECEMBER 13, 2019

## EFFECTIVE DATE

(12-13-2019)

## PURPOSE

- (1) This transmits obsolete IRM 7.25.3, Exempt Organizations Determinations Manual, Religious, Charitable, Educational, Etc., Organizations.

## MATERIAL CHANGES

- (1) This material is obsolete, having undergone a conversion to a Technical Resource Guide. You can find the guide at the *EO Knowledge Networks SharePoint site*.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 7.25.3 dated July 30, 2001.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations

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

