



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.26.4

NOVEMBER 27, 2019

EFFECTIVE DATE

(11-27-2019)

PURPOSE

- (1) This transmits obsolete IRM 7.26, Private Foundations Manual, Private Foundations Defined in IRC 509(a)(2) Exclusion.

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- (1) This material is obsolete, having undergone a conversion to a Technical Resource Guide.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 7.26.4 dated August 22, 2001.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations

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

