



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

7.27.16

DECEMBER 3, 2019

## EFFECTIVE DATE

(12-03-2019)

## PURPOSE

- (1) This transmits obsolete IRM 7.27, Exempt Organizations Tax Manual, Taxes on Failure to Distribute Income.

## 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- (1) This material is obsolete, having undergone a conversion to a Technical Resource Guide.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 7.27.16, dated August 23, 2001.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations

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