



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.44.1

APRIL 12, 2019

## EFFECTIVE DATE

(04-12-2019)

## PURPOSE

- (1) This Manual Transmittal obsoletes IRM 4.44.1, Subchapter T Cooperatives, IRC section 521 Exempt Farmers' Cooperatives.

## MATERIAL CHANGES

- (1) This IRM was updated in 2002 from previous TE/GE IRMs when LB&I took examination responsibility for Subchapter T Cooperatives from TE/GE in 2000. This IRM is now obsolete. Related current material may be found in IRM 4.46, LB&I Examination Process.

## EFFECT ON OTHER DOCUMENTS

IRM 4.44.1, dated January 1, 2002, is obsolete as of the date of this transmittal.

## AUDIENCE

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