



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.16

JANUARY 29, 2024

EFFECTIVE DATE

(01-29-2024)

PURPOSE

- (1) This obsoletes IRM 4.75.16, Exempt Organizations Examination Procedures, Case Closing Procedures.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.16 has been incorporated into IRMs 4.70.11, 4.70.12, 4.70.13 and 4.70.14.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.16, Case Closing Procedures, dated February 5, 2020.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations/Government Entities
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