



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.75.17

JANUARY 19, 2024

## EFFECTIVE DATE

(01-19-2024)

## PURPOSE

- (1) This obsoletes IRM 4.75.17, *Exempt Organization Examination Procedures, Mandatory Review*.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.17 has been incorporated into new IRM 4.70.14.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.17, *Exempt Organizations Examination Procedures, EO Examinations Review Responsibilities and Procedures*, dated October 15, 2019.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations  
Examinations

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