



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.75.25

JANUARY 31, 2024

## EFFECTIVE DATE

(01-31-2024)

## PURPOSE

- (1) This obsoletes IRM 4.75.25, Exempt Organizations Examination Procedures, *Closing Agreements*.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.25 has been incorporated into IRM 4.70.14.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.25, Exempt Organization Examinations Closing Agreements dated May 1, 2017.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations  
Examinations

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