



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.32

JANUARY 24, 2024

EFFECTIVE DATE

(01-24-2024)

PURPOSE

- (1) This obsoletes IRM 4.75.32, Exempt Organizations Examination Procedures, *Declaratory Judgment Cases and the Administrative Record*.

MATERIAL CHANGES

- (1) Obsolete IRM 4.75.32 has been incorporated into new IRM 4.70.11.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.32, *Declaratory Judgment Cases and the Administrative Record*, dated May 2, 2019.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations

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