



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.39

JANUARY 25, 2024

EFFECTIVE DATE

(01-25-2024)

PURPOSE

- (1) This obsoletes revised IRM 4.75.39, Church Tax Inquiries and Examinations Under IRC 7611.

MATERIAL CHANGES

- (1) Obsolete IRM 4.75.39 has been incorporated into new IRM 4.70.19

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.39, Church Tax Inquiries and Examinations under IRC 7611, dated March 24, 2022.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Exempt Organizations Examinations

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