



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.75.40

JANUARY 25, 2024

## EFFECTIVE DATE

(01-25-2024)

## PURPOSE

- (1) This obsoletes IRM 4.75.40, Exempt Organization Examination Procedures, Employment Tax Examination Procedures.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.40 has been incorporated into new IRMs 4.70.11, 4.70.12, 4.70.13, 4.70.14 and 4.70.18.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.40, Employment Tax Examination Procedures, dated December 18, 2019.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations and Government Entities

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