



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.76.17

SEPTEMBER 27, 2017

## EFFECTIVE DATE

(09-27-2017)

## PURPOSE

- (1) This transmits obsolete IRM 4.76.17, Exempt Organizations Examination Guidelines, Fraternal Beneficiary Societies IRC 501(c)(8) and IRC 501(c)(10).

## MATERIAL CHANGES

- (1) This material is obsolete, having undergone a conversion to an audit technique guide. You can find the guide in the Educational Resources and Guidance for Exempt Organizations at <https://www.irs.gov/charities-non-profits/educational-resources-and-guidance-for-exempt-organizations>.

## EFFECT ON OTHER DOCUMENTS

The IRM 4.76.17 dated 03/01/2003 is obsolete.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations  
Examinations

Margaret A. Von Lienen  
Director, Exempt Organizations  
Tax Exempt and Government Entities

