



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.76.23

SEPTEMBER 26, 2017

EFFECTIVE DATE

(09-26-2017)

PURPOSE

- (1) This transmits obsolete IRM 4.76.23, Exempt Organizations Examinations Guidelines, Small Insurance Companies or Associations IRC section 501(c)(15).

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- (1) This material is obsolete, having undergone a conversion to an audit technique guide.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The IRM 4.76.23 dated April 1, 2011 is obsolete.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations

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

