



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.25.7

DECEMBER 13, 2019

EFFECTIVE DATE

(12-13-2019)

PURPOSE

- (1) This transmits obsolete IRM 7.25.7, Exempt Organizations Determinations Manual, Social and Recreational Clubs.

MATERIAL CHANGES

- (1) This material is obsolete, having undergone a conversion to a Technical Resource Guide. You can find the guide at the *EO Knowledge Networks SharePoint site*.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 7.25.7 dated May 21, 2004.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations

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

