



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

7.27.4

DECEMBER 2, 2019

## EFFECTIVE DATE

(12-02-2019)

## PURPOSE

- (1) This transmits obsolete IRM 7.27, Exempt Organizations Tax Manual, Taxation of Unrelated Business Income.

## 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- (1) This material is obsolete, having undergone a conversion to a Technical Resource Guide.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 7.27.04 dated August 23, 2001.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations

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

