



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.7.3

JANUARY 24, 2022

EFFECTIVE DATE

(01-24-2022)

PURPOSE

- (1) This transmits obsolete IRM 25.7.3, Group Exemption Procedures, Exempt Organization/Business Master File Handbook (EO/BMF).

MATERIAL CHANGES

- (1) The material relating to Group Exemption Procedures/Business Master File Handbook EO/BMF Exempt Organizations Extracts and On-Line Programs previously contained in IRM section 25.7.3 is incorporated into IRM 25.7.1 starting at IRM 25.7.1.7, continuing through IRM 25.7.1.12.

EFFECT ON OTHER DOCUMENTS

This supersedes and obsoletes IRM 25.7.3, Group Exemption Procedures/Business Master File Handbook EO/BMF Exempt Organizations Extracts and On-Line Programs, dated January 1, 2020.

AUDIENCE

Tax Exempt and Government Entities

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