



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.75.5

SEPTEMBER 27, 2019

## EFFECTIVE DATE

(09-27-2019)

## PURPOSE

- (1) This transmits obsolete IRM 4.75.5, *Exempt Organizations Examination Procedures, Information Items*.

## MATERIAL CHANGES

- (1) On May 1, 2017, Tax Exempt and Government Entities underwent a reorganization. The new Compliance, Planning & Classification function absorbed several groups previously housed in Exempt Organizations Examination Planning and Review, and accepted ownership of this manual. The new IRM 4.70.6, TE/GE Examinations, Classification & Case Assignment Procedures, supersedes this manual.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.75.5, *Information Items*, dated August 19, 2016.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations  
Examinations

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