



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.75.6

NOVEMBER 12, 2014

## EFFECTIVE DATE

(11-12-2014)

## PURPOSE

- (1) This obsoletes IRM 4.75.6, *Exempt Organizations Examinations Procedures, Exempt Organizations Returns Inventory and Classification System (EO RICS)*.

## MATERIAL CHANGES

- (1) Returns Inventory and Classification System (RICS) is a TE/GE-wide system, not exclusively for Exempt Organizations (EO). The relevant content of this manual is duplicative and is already covered throughout various sections as necessary in IRM Chapter 4.5, *TE/GE AIMS Manual*, IRM 4.71, IRM 4.72, IRM 4.75, IRM 4.76, IRM 4.81, IRM 4.87, and IRM 4.90. In addition, when Classification-Referrals or Case Selection & Delivery (CS&D) prepares a case for audit, these units use Online Statistics of Income EO Image Net (SEIN) to retrieve images of the Form 990 series returns rather than printing EO RICS returns.

## EFFECT ON OTHER DOCUMENTS

IRM 4.75.6, *Exempt Organizations Examinations Procedures, Exempt Organizations Returns Inventory and Classification System (EO RICS)*, dated 04-01-2003 is obsolete as of the date of this transmittal.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations  
Examinations

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