



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.9

OCTOBER 4, 2018

EFFECTIVE DATE

(10-04-2018)

PURPOSE

- (1) This transmits obsolete IRM 4.75.9, Exempt Organizations Examination Procedures, Exempt Organizations Compliance Area (EOCA).

MATERIAL CHANGES

- (1) The appropriate material was moved to IRM 4.75.27 and IRM 4.70.1. Compliance checks were relocated to IRM 4.75.27 while ACA procedures were relocated to IRM 4.70.1.

EFFECT ON OTHER DOCUMENTS

IRM 4.75.9, Exempt Organizations Examination Procedures, Exempt Organizations Compliance Area (EOCA), dated August 9, 2016 is obsolete.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations Examinations
Exempt Organizations Compliance Area

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

