



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.15

JANUARY 29, 2024

EFFECTIVE DATE

(01-29-2024)

PURPOSE

- (1) This obsoletes IRM 4.75.15, Exempt Organizations Examination Procedures, Closing Letters and Examination Reports.

MATERIAL CHANGES

- (1) Obsolete IRM 4.75.15 has been incorporated into new IRMs 4.70.13 and 4.70.14.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.15, Closing Letters and Audit Reports dated January 14, 2020.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations and Government Entities
Exempt Organizations
Examinations

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Exempt Organizations/Government Entities
Tax Exempt and Government Entities

