



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.22

JANUARY 26, 2024

EFFECTIVE DATE

(01-26-2024)

PURPOSE

- (1) This obsoletes IRM 4.75.22, Exempt Organizations Examination Procedures, EO Delinquent, Amended, and Substitute for Return Procedures.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.22 has been incorporated into new IRMs 4.70.11, 4.70.13 and 4.70.14.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.22, EO Delinquent, Amended, and Substitute for Return Procedures, dated November 7, 2019.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations

Lynn Brinkley
Director, Exempt Organizations Examinations
Exempt Organizations/Government Entities
Tax Exempt and Government Entities

