



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.75.31

JANUARY 24, 2024

EFFECTIVE DATE

(01-24-2024)

PURPOSE

- (1) This obsoletes IRM 4.75.31, Exempt Organizations Examination Procedures, Conversion of Returns.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.31 has been incorporated into new IRM 4.70.14.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.31, Conversion of Returns, dated October 18, 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

