



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.75.35

JANUARY 25, 2024

## EFFECTIVE DATE

(01-25-2024)

## PURPOSE

- (1) This transmits obsoleted IRM 4.75.35, *Exempt Organizations Examination Procedures, Fraud and Abusive Transaction Procedures*.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.75.35 as the entire manual was incorporated into new IRM 4.70.13.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.75.35, "Fraud and Abusive Transaction Procedures" dated August 10, 2020.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations and Government Entities  
Examinations

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