



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.76.2

SEPTEMBER 26, 2017

EFFECTIVE DATE

(09-26-2017)

PURPOSE

- (1) This transmits obsolete IRM 4.76.2, Exempt Organizations Examinations Guidelines, Special Features of IRC (c)(3) Organizations

MATERIAL CHANGES

- (1) This material is obsolete. While the other sections of IRM 4.76 underwent conversions to audit technique guides, found in the Educational Resources and Guidance for Exempt Organizations at <https://www.irs.gov/charities-non-profits/educational-resources-and-guidance-for-exempt-organizations>, this material did not merit such conversion. The source material for this manual can be found in IRM 7.25.3, Exempt Organizations Determinations Manual, Religious, Charitable, Educational, Etc., Organizations.

EFFECT ON OTHER DOCUMENTS

The IRM 4.76.2 dated 11/20/2014 is obsolete.

AUDIENCE

Tax Exempt and Government Entities
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Examinations

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