



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.76.5

SEPTEMBER 22, 2017

EFFECTIVE DATE

(09-22-2017)

PURPOSE

- (1) This transmits obsolete IRM 4.76.5, Exempt Organizations Examination Guidelines, Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2)).

MATERIAL CHANGES

- (1) This material is obsolete, having undergone a conversion to an audit technique guide. You can find the guide in the Educational Resources and Guidance for Exempt Organizations at <https://www.irs.gov/charities-non-profits/educational-resources-and-guidance-for-exempt-organizations>.

EFFECT ON OTHER DOCUMENTS

The IRM 4.76.5 dated 04/13/2015 is obsolete.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations

Margaret A. Von Lienen
Director, Exempt Organizations
Tax Exempt and Government Entities

