



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.76.20

SEPTEMBER 25, 2017

EFFECTIVE DATE

(09-25-2017)

PURPOSE

- (1) This transmits obsolete IRM 4.76.20, Exempt Organizations Examinations Guidelines, Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone or Electric Companies, and Like Organizations - IRC 501(c)(12).

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- (1) This material is obsolete, having undergone a conversion to an audit technique guide.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The IRM 4.76.20 dated December 1, 2006 is obsolete.

AUDIENCE

Tax Exempt and Government Entities
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Examinations

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