



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.76.21

SEPTEMBER 25, 2017

EFFECTIVE DATE

(09-25-2017)

PURPOSE

- (1) This transmits obsolete IRM 4.76.21, Exempt Organizations Examination Guidelines, Cemetery Companies - IRC 501(c)(13).

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- (1) This material is obsolete, having undergone a conversion to an audit technique guide.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The IRM 4.76.21 dated August 9, 2006 is obsolete.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations
Examinations

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