



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.20.7

SEPTEMBER 12, 2014

EFFECTIVE DATE

(09-12-2014)

PURPOSE

- (1) This transmits obsolete IRM 7.20.7, Exempt Organizations Determination Letter Program, IRC 509(a)(3) Supporting Organizations Guide Sheets.

MATERIAL CHANGES

- (1) The pertinent material previously contained in IRM 7.20.7 was incorporated into IRM 7.20.3, Exempt Organizations Determination Letter Program, Processing Foundation Classification and Miscellaneous Requests, and the remaining material is obsolete because final and temporary regulations were issued December 28, 2012 (77 Fed. Reg. 76382).

EFFECT ON OTHER DOCUMENTS

IRM 7.20.7, dated April 11, 2008, is obsolete.

AUDIENCE

TE/GE (Exempt Organizations)

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