



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

7.25.5

NOVEMBER 27, 2019

## EFFECTIVE DATE

(11-27-2019)

## PURPOSE

- (1) This transmits obsolete IRM 7.25, Exempt Organizations Determinations Manual, Labor, Agricultural and Horticultural Organizations.

## MATERIAL CHANGES

- (1) This material is obsolete, having undergone a conversion to a Technical Resource Guide. You can find the guide at the *EO Knowledge Networks SharePoint site*.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 7.25.5, dated May 21, 2014.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations

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