



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.25.9

NOVEMBER 27, 2019

EFFECTIVE DATE

(11-27-2019)

PURPOSE

- (1) This transmits obsolete IRM 7.25.9, Exempt Organizations Determinations Manual - Voluntary Employees' Beneficiary Associations.

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- (1) This material is obsolete, having undergone a conversion to a Technical Resource Guide.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 7.25.9 dated September 12, 2014.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations

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