



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

7.25.15

NOVEMBER 27, 2019

## EFFECTIVE DATE

(11-27-2019)

## PURPOSE

- (1) This transmits obsolete IRM 7.25.15, Exempt Organizations Determinations Manual, Small Insurance Companies or 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- (1) This material is obsolete, having undergone a conversion to a Technical Resource Guide.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 7.25.15, dated September 26, 2013.

## AUDIENCE

Tax Exempt and Government Entities  
Exempt Organizations

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