



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.26.5

NOVEMBER 27, 2019

EFFECTIVE DATE

(11-27-2019)

PURPOSE

- (1) This transmits obsolete IRM 7.26, Private Foundations Manual, Private Foundations Defined — IRC 509(a)(3).

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- (1) This material is obsolete, having undergone a conversion to a Technical Resource Guide.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 7.26.5 dated August 22, 2001.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations

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