



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

7.27.16

DECEMBER 3, 2019

EFFECTIVE DATE

(12-03-2019)

PURPOSE

- (1) This transmits obsolete IRM 7.27, Exempt Organizations Tax Manual, Taxes on Failure to Distribute Income.

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- (1) This material is obsolete, having undergone a conversion to a Technical Resource Guide.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 7.27.16, dated August 23, 2001.

AUDIENCE

Tax Exempt and Government Entities
Exempt Organizations

Margaret A. Von Lienen
Director, Exempt Organizations
Tax Exempt and Government Entities

