



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.1

DECEMBER 13, 2023

EFFECTIVE DATE

(12-13-2023)

PURPOSE

- (1) This transmits obsoleted IRM 4.71.1, *Employee Plans Examination of Returns- Overview of Form 5500 Examination Procedures*.

BACKGROUND

- (1) IRM 4.71.1 incorporated the basic examination techniques that will enable Employee Plans (EP) Examination's agents to apply uniform techniques and procedures when examining Form 5500 series returns (Form 5500, Annual Return/Report of Employee Benefit Plan; Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan; and Form 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan).

MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.1 as the entire manual section was incorporated into IRM 4.70.11 Administrative Matters, 4.70.12, Planning the Examination, 4.70.13 Executing the Examination, and 4.70.14 Resolving the Examination.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.1 dated February 25, 2022.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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