



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.71.2

DECEMBER 19, 2023

## EFFECTIVE DATE

(12-19-2023)

## PURPOSE

- (1) This transmits obsoleted IRM 4.71.2, Employee Plans Examination of Returns, Overview of IDRS and Non-Master File Transcript Requests.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.2 as the entire manual section was incorporated into IRM sections 4.70.11, 4.70.12, 4.70.13, 4.70.14, and 4.70.17.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.71.2 dated November 12, 2021.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

Eric D. Slack  
Director, Employee Plans  
Tax Exempt and Government Entities

