



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.3

DECEMBER 18, 2023

EFFECTIVE DATE

(12-18-2023)

PURPOSE

- (1) This transmits obsoleted IRM 4.71.3, Employee Plans Examination of Returns, Unagreed Form 5500 Examination Procedures and EP Examinations Closing Agreements.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.3 as the entire manual section was incorporated into IRM 4.70.14, Resolving the Examination.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.3 dated March 18, 2022.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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

