



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.12

DECEMBER 8, 2023

EFFECTIVE DATE

(12-08-2023)

PURPOSE

- (1) This transmits obsoleted IRM 4.71.12, *Employee Plans Examination of Returns-Case File Assembly Guidelines*.

BACKGROUND

- (1) IRM 4.71.12 contained procedures for Employee Plans Examinations agents for assembling examined Forms 5500 series returns, Non-Return Units (NRU), Forms 5330, Forms 990-T and Forms 1040/1120 discrepancy adjustments.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.12 as the entire manual section was incorporated into IRM sections 4.70.11, 4.70.12, 4.70.13, 4.70.14, and 4.70.15.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.12 dated November 5, 2019.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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