



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.71.13

DECEMBER 7, 2023

## EFFECTIVE DATE

(12-07-2023)

## PURPOSE

- (1) This transmits obsoleted IRM 4.71.13, *Employee Plans Examination of Returns, Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)*.

## BACKGROUND

- (1) IRM 4.71.13 provided guidance and procedures for EP examiners in obtaining technical assistance from EP Rulings and Agreements, Area Counsel, EP Examinations Mandatory Review (Mandatory Review) and EP Examinations Special Review (Special Review), as well as in obtaining technical advice.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.13 as the entire manual section was incorporated into IRM sections 4.70.11, 4.70.12, 4.70.13, and 4.70.16.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.13 dated July 12, 2019.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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

