



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.15

AUGUST 22, 2018

EFFECTIVE DATE

(08-22-2018)

PURPOSE

- (1) This transmits obsolete IRM 4.71.15, Employee Plans Examination of Returns, EP Special Review.

MATERIAL CHANGES

- (1) On April 1, 2017, Employee Plans Special Review underwent a reorganization and was transplanted to Compliance, Planning & Classification, Issue Identification and Special Review. In addition, Compliance, Planning & Classification assumed ownership of this manual.
- (2) New IRM 4.70.7, TE/GE Examinations, Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures, supersedes this manual, rendering this manual obsolete. Please see the new manual for all directions concerning special review for employee plans.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.15, dated June 7, 2017.

AUDIENCE

Tax Exempt and Government Entities
Compliance, Planning & Classification
Issue Identification and Special Review

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