



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.71.20

DECEMBER 8, 2023

## EFFECTIVE DATE

(12-08-2023)

## PURPOSE

- (1) This transmits obsoleted IRM 4.71.20, Employee Plans Examination of Returns-Employee Plans Large Case Support Examination Procedures.

## BACKGROUND

- (1) IRM 4.71.20 provided supplemental information for procedures specific to EP Large Case Support Examinations.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.20 as the entire manual section was incorporated into IRM section 4.70.11.14.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.20 dated October 6, 2021.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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