



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.22

JANUARY 18, 2024

EFFECTIVE DATE

(01-18-2024)

PURPOSE

- (1) This transmits obsoleted IRM 4.71.22, Employee Plans Examination of Returns, Employee Plans Compliance Unit (EPCU).

MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.22, Employee Plans Examination of Returns, Employee Plans Compliance Unit (EPCU) as that unit no longer exists.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.22 dated October 20, 2021

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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