



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.71.9

DECEMBER 11, 2023

## EFFECTIVE DATE

(12-11-2023)

## PURPOSE

- (1) This transmits obsolete IRM 4.71.9, Employee Plans Examination of Returns, Statute Control Procedures

## BACKGROUND

- (1) IRM 4.71.9 provided directions to Employee Plans Examinations agents on determining the statute of limitations for EP returns. This section also explained how to prepare statute extension consents, monitor statutes, and report barred statutes.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.9 as the entire manual section was incorporated into IRM sections 4.70.11, 4.70.12, 4.70.13, 4.70.14, 4.70.15, 4.70.16, and 4.70.17.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.9 dated August 12, 2021.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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

