



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.10

DECEMBER 11, 2023

EFFECTIVE DATE

(12-11-2023)

PURPOSE

- (1) This transmits the obsolete IRM 4.71.10, *Employee Plans Examination of Returns, Form 990-T Processing*.

BACKGROUND

- (1) IRM 4.71.10 provides guidance and information to assist Employee Plans Examinations agents in the identification of Unrelated Business Income (UBI) and provided procedures for examining and closing Form 990-T, *Exempt Organization Business Income Tax Return*, secured during the examination of a Form 5500 series return.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.10 as the entire manual section was incorporated into IRM sections 4.70.11, 4.70.12, 4.70.13, and 4.70.14.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.10 dated October 29, 2019.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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