



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.18

NOVEMBER 23, 2021

EFFECTIVE DATE

(11-23-2021)

PURPOSE

- (1) This transmits obsolete IRM 4.71.18, Employee Plans Examination of Returns, EP Penalties.

MATERIAL CHANGES

- (1) IRM 4.71.18, Employee Plans Examination of Returns, EP Penalties is obsolete because the information has been incorporated in IRM 20.1.8, Employee Plans and Exempt Organization Miscellaneous Civil Penalties.

EFFECT ON OTHER DOCUMENTS

IRM 4.71.18, Employee Plans Examination of Returns, EP Penalties, dated May 30, 2019, is obsolete as of the date of this transmittal.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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