MEMORANDUM FOR EMPLOYEE PLANS EXAMINATION EMPLOYEES
EMPLOYEE PLANS RULINGS AND AGREEMENTS EMPLOYEES

FROM: Catherine L. Jones /s/ Catherine L. Jones
Director, Employee Plans Examinations

SUBJECT: Cases Subject to Mandatory Review

This memorandum updates the Employee Plans Examinations cases subject to mandatory review. These procedural updates are effective June 1, 2022.

Background:

IRM 4.71.14.5 (1) provides that the following EP examination cases are subject to mandatory review:

a. The 30-Day Letter package for proposed revocation/non-qualification issues.

b. Unagreed discrepancy adjustments (Form 1040 or Form 1120) related to an unagreed plan qualification.

Procedural Change:

The following EP examination cases are no longer subject to mandatory review:

a. The 30-Day Letter package for proposed revocation/non-qualification issues.

b. Unagreed discrepancy adjustments (Form 1040 or Form 1120) related to an unagreed plan qualification.

In all instances where there is an unagreed issue, the exam group issues the relevant 30-day letter package for all controlled returns. You must obtain supervisory review and written supervisory approval before issuing any 30-day letter package.

When a taxpayer responds with a protest to Appeals, follow the steps outlined in the affected IRM sections to determine the validity of the protest request, and to process the case to Appeals when warranted.
When a taxpayer fails to respond, transfer cases to mandatory review for issuance of the 90-day letters and Stat Notices.

**Effect on Other Documents:**

We’ll incorporate this guidance into IRM sections 4.70, 4.71.3, 4.71.4, 4.71.5, 4.71.8, 4.71.10, 4.71.14, 4.71.16, 4.71.23, and 4.71.27 by June 1, 2024.

**Effective Date**

June 1, 2022

**Contact:**

If you have questions about this change in procedures, contact the Manager, EP Examinations Mandatory Review.

cc: Office of Appeals
    TEGE Division Counsel

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