



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

June 1, 2022

Control Number: TEGE-04-0622-0015
Expiration Date: June 1, 2024
Affected IRM: 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,
4.71.27

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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