



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.71.4

DECEMBER 13, 2023

## EFFECTIVE DATE

(12-13-2023)

## PURPOSE

- (1) This transmits obsolete IRM 4.71.4, *Employee Plans Examination of Returns, Discrepancy Adjustments*.

## BACKGROUND

- (1) IRM 4.71.4 contained procedures for Employee Plans Examination agents for examining, processing and closing Forms 1040, U.S. Individual Income Tax Return, and 1120, U.S. Corporation Income Tax Return, discrepancy adjustments.

## MATERIAL CHANGES

- (1) Obsolete IRM 4.71.4 as the entire manual section was incorporated into IRM 4.70.15 *Discrepancy Adjustments*.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.4 dated December 8, 2020.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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