



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.5

DECEMBER 19, 2023

EFFECTIVE DATE

(12-19-2023)

PURPOSE

- (1) This transmits obsoleted IRM 4.71.5, *Employee Plans Examination of Returns, Form 5330 Examinations*.

BACKGROUND

- (1) IRM 4.71.5 provided the basic examination procedures that enabled EP agents and their managers to properly process Form 5330.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.5 as the entire manual section was incorporated into IRM sections 4.70.11, 4.70.12, 4.70.13, 4.70.14, and 4.70.17.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.5 dated February 14, 2022.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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