



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.7

DECEMBER 7, 2023

EFFECTIVE DATE

(12-07-2023)

PURPOSE

- (1) This transmits obsoleted IRM 4.71.7, *Employee Plans Examination of Returns-Survey Returns*.

BACKGROUND

- (1) IRM 4.71.7 contained procedures for Employee Plans Examinations agents to survey EP examinations of Form 5500, 5330, 990-T and 1040/1120 discrepancy adjustments.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.7 as the entire manual section was incorporated into IRM sections 4.70.12, 4.70.13, 4.70.14, and 4.70.17.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.7 dated October 4, 2019.

AUDIENCE

Tax Exempt Government Entities
Employee Plans

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