



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.11

OCTOBER 29, 2018

EFFECTIVE DATE

(10-29-2018)

PURPOSE

- (1) This transmits obsolete IRM 4.71.11, Employee Plans Examination of Returns, Office Correspondence Examination Program (OCEP).

MATERIAL CHANGES

- (1) IRM 4.71.11 contained the procedures for conducting Office Correspondence Examinations (OCE). On October 5, 2018, Internal Guidance Memo (IGM) TE/GE-04-1018-0024 with the subject line "Single Type of Examination" was issued. The IGM is effective immediately and provides that examinations are no longer classified as either "Field" or "OCE". The IGM's result is a single type of examination. The examination's location is determined by the agent and the front-line manager on a case by case basis. Accordingly, this IRM is no longer applicable and is obsolete as of October 5, 2018.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.11 dated November 13, 2017.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

Catherine L. Jones
Acting Director, Employee Plans
Tax Exempt and Government Entities

