



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.71.14

DECEMBER 18, 2023

## EFFECTIVE DATE

(12-18-2023)

## PURPOSE

- (1) This transmits obsoleted IRM 4.71.14, *Employee Plans Examination of Returns-EP Mandatory Review*.

## BACKGROUND

- (1) IRM 4.71.14 contained procedures for reviewing and processing EP exam cases for Reviewers in Employee Plans Examinations Mandatory Review.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.14 as the entire manual section was incorporated into IRM 4.70.14.6, *Mandatory Review*.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.14 dated August 26, 2021.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

Eric D. Slack  
Director, Employee Plans  
Tax Exempt and Government Entities

