



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.71.17

DECEMBER 15, 2023

## EFFECTIVE DATE

(12-15-2023)

## PURPOSE

- (1) This transmits obsoleted IRM 4.71.17, Employee Plans Examination of Returns, Non-Return Unit Examination Procedures.

## BACKGROUND

- (1) IRM 4.71.17 provides supplemental information for procedures specific to the precessing of Non-Return Units.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.17 as the entire manual section was incorporated into IRM 4.70.11, Administrative Matters, IRM 4.70.12, Planning the Examination, and IRM 4.70.14, Resolving the Examination.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.17 dated December 02, 2021.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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