



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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