



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.20

DECEMBER 8, 2023

EFFECTIVE DATE

(12-08-2023)

PURPOSE

- (1) This transmits obsoleted IRM 4.71.20, Employee Plans Examination of Returns-Employee Plans Large Case Support Examination Procedures.

BACKGROUND

- (1) IRM 4.71.20 provided supplemental information for procedures specific to EP Large Case Support Examinations.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.20 as the entire manual section was incorporated into IRM section 4.70.11.14.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.20 dated October 6, 2021.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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