



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.24

NOVEMBER 21, 2019

EFFECTIVE DATE

(11-21-2019)

PURPOSE

- (1) This transmits obsolete IRM 4.71.24, *Employee Plans Examination of Returns, Whistleblower Claims..*

MATERIAL CHANGES

- (1) On May 1, 2017 Tax Exempt and Government Entities underwent a reorganization that created Compliance, Planning & Classification (CP&C), Classification and Case Assignment (C&CA). Two new groups (CL1 and CL2 Groups) within C&CA now house the Whistleblower (WB) program.
- (2) New IRM 4.70.6, TE/GE Examinations - Classification and Case Assignment (C&CA) Procedures, supersedes this manual and renders it obsolete. Please see the new manual for information concerning the Whistleblower program.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.24 dated December 06, 2018.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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