



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.25

DECEMBER 15, 2023

EFFECTIVE DATE

(12-15-2023)

PURPOSE

- (1) This transmits obsoleted IRM 4.71.25, *Employee Plans Examination of Returns, EP Examinations Fraud Procedures*.

BACKGROUND

- (1) IRM 4.71.25 provided guidance and information to assist examiners in developing fraud referrals on fraud related activities found during audits completed by EP Examinations.

MATERIAL CHANGES

- (1) IRM 4.71.25 was replaced by incorporating the content into:
 - IRM 4.70.11, Administrative Matters
 - IRM 4.70.12, Planning the Examination
 - IRM 4.70.13, Executing the Examination
 - IRM 4.70.14, Resolving the Examination

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.25 dated November 22, 2019.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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

