



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.27

DECEMBER 13, 2023

EFFECTIVE DATE

(12-13-2023)

PURPOSE

- (1) This transmits obsoleted IRM 4.71.27, *Employee Plans Examination of Returns, Form 5329 Examination Procedures*.

BACKGROUND

- (1) IRM 4.71.27 provided basic examination procedures for EP agents and their managers to examine, process and close Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.27 as the entire manual section was incorporated into IRM section 4.70.15 *Discrepancy Adjustments*.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.27 dated December 23, 2020.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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