



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.11.17

SEPTEMBER 20, 2016

## EFFECTIVE DATE

(09-20-2016)

## PURPOSE

- (1) This obsoletes IRM 4.11.17, *Examining Officers Guide (EOG), Electronically Filed Returns*. The information contained in this document is either no longer applicable, or is contained in another section of the IRM.

## MATERIAL CHANGES

- (1) The information in this IRM is either outdated or duplicated in other parts of the IRM. Information can be found in IRM 4.4.23.7.1.2.1, *IDRS ELF Requests*, and IRM 2.3.73.1, *Command Code (CC) TRDBV*, or use Employee User Portal (EUP) to access MEF (IMF/BUS) Tax Return information.

## EFFECT ON OTHER DOCUMENTS

IRM 4.11.17, *Electronically Filed Returns*, dated November 1, 2004 is obsolete as of the date of this transmittal.

## AUDIENCE

SB/SE Examination and LB&I

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Small Business/Self Employed

