



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.71.5

DECEMBER 19, 2023

## EFFECTIVE DATE

(12-19-2023)

## PURPOSE

- (1) This transmits obsoleted IRM 4.71.5, *Employee Plans Examination of Returns, Form 5330 Examinations*.

## BACKGROUND

- (1) IRM 4.71.5 provided the basic examination procedures that enabled EP agents and their managers to properly process Form 5330.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.5 as the entire manual section was incorporated into IRM sections 4.70.11, 4.70.12, 4.70.13, 4.70.14, and 4.70.17.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.5 dated February 14, 2022.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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