



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.71.6

DECEMBER 13, 2023

## EFFECTIVE DATE

(12-13-2023)

## PURPOSE

- (1) This transmits obsoleted IRM 4.71.6, *Employee Plans Examination of Returns-Employee Plans Referrals*.

## BACKGROUND

- (1) IRM 4.71.6 contained the procedures for processing referrals related to the examination of employee plans. Intended for all Employee Plans employees.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.6 as the entire manual section was incorporated into IRM 4.70.11.14, *Collateral Examinations and Referrals*.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.6 dated October 29, 2019.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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