



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.8

DECEMBER 13, 2023

EFFECTIVE DATE

(12-13-2023)

PURPOSE

- (1) This transmits revised IRM 4.71.8, *Employee Plans Examination of Returns, EP Claims*.

BACKGROUND

- (1) IRM 4.71.8 provided guidance for Employee Plans Examinations agents on claims and miscellaneous procedures for the following topics: Claims, including claims that are surveyed, claims allowed in full, and partial or full claim disallowance. Collection of deficiencies and installment agreements. Interest abatement of claims

MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.8 as the entire manual section was incorporated into IRM sections 4.70.11, 4.70.12, 4.70.13, 4.70.14, 4.70.15, and 4.70.17.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.8 dated December 17, 2019.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

Catherine L. Jones
Acting Director, Employee Plans
Tax Exempt and Government Entities

