



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.71.16

DECEMBER 18, 2023

## EFFECTIVE DATE

(12-18-2023)

## PURPOSE

- (1) This transmits obsoleted IRM 4.71.16, *Employee Plans Examination of Returns, Employee Plans Large Case Examinations*.

## BACKGROUND

- (1) IRM 4.71.16 provided supplemental information for procedures specific to Employee Plans Team Audit (EPTA) cases for Employee Plans examiners.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.16 as the EPTA program has been discontinued.

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.16 dated December 22, 2021.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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