



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.19

DECEMBER 15, 2023

EFFECTIVE DATE

(12-15-2023)

PURPOSE

- (1) This transmits obsoleted IRM 4.71.19, *Employee Plans Examination of Returns-Fast Track Settlement Procedures*.

BACKGROUND

- (1) IRM 4.71.19 provided guidance and information to assist Employee Plans examiners in utilizing Appeals Fast Track Settlement (FTS) procedures to expedite the resolution of EP examinations.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.71.19 as the entire manual section was incorporated into IRM 4.70.14.2, *Resolution vs Settlement*.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.19 dated October 28, 2019.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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