



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.71.26

SEPTEMBER 27, 2019

EFFECTIVE DATE

(09-27-2019)

PURPOSE

- (1) This transmits obsolete IRM 4.71.26, *Employee Plans Examination of Returns, Case Selection Criteria*.

MATERIAL CHANGES

- (1) On May 1, 2017, Tax Exempt and Government Entities underwent a reorganization. The new Compliance, Planning & Classification function absorbed several groups previously housed in Employee Plans Examination Planning and Review, and accepted ownership of this manual. The new IRM 4.70.6, TE/GE Examinations, Classification & Case Assignment Procedures, supersedes this manual.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.71.26, *Case Selection Criteria*, dated March 10, 2016.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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