



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.72.1

JUNE 16, 2014

## EFFECTIVE DATE

(06-16-2014)

## PURPOSE

- (1) This obsoletes IRM 4.72.1, Employee Plans Technical Guidelines, Overview of Employee Plans Technical Guidelines.

## MATERIAL CHANGES

- (1) The material in IRM 4.72.1 is obsolete because it is no longer required.

## EFFECT ON OTHER DOCUMENTS

IRM 4.72.1, dated July 15, 2013, is obsolete as of the Manual Transmittal date.

## AUDIENCE

Tax Exempt and Government Entities (TEGE) Employee Plans Personnel

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