



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.72.18

JANUARY 2, 2023

EFFECTIVE DATE

(01-02-2023)

PURPOSE

- (1) This transmits obsoleted IRM 4.72.18, Employee Plans Technical Guidance, Nonbank Trustee Investigation Procedures.

MATERIAL CHANGES

- (1)) Obsoleted IRM 4.72.18 as the technical material contained in the IRM is now contained in an *Issue Resource Guide* in the Employee Plans Servicewide Knowledge Management library.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.72.18 dated October 7, 2022.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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