



**EFFECTIVE DATE**

(09-30-2015)

**PURPOSE**

- (1) This transmits obsolete IRM 7.15.3, *Employee Plans TEDS User Manual, Tax Exempt Determination System (TEDS) Employee Plans (EP) Business Rules*.

**MATERIAL CHANGES**

- (1) The content from IRM 7.15.3, Tax Exempt Determination System (TEDS) Employee Plans (EP) Business Rules dated March 07, 2014, is obsolete. The IRM is obsoleted because all introduction type information is incorporated into IRM 7.15.1, Employee Plans TEDS User Manual, Introduction, as per the crosswalk below:

Content in	Incorporated Into
7.15.3.3, <i>How Business Rules Work</i>	7.15.1.7.2, <i>How Business Rules Work</i>
7.15.3.4, <i>Business Rules Results</i>	7.15.1.7.3, <i>Business Rules Results</i>
7.15.3.5, <i>Opening Business Rules</i>	7.15.1.7.4, <i>Opening Business Rules</i>
7.15.3.6, <i>Closing Business Rules</i>	7.15.1.7.5, <i>Closing Business Rules</i>
7.15.3.7, <i>Editing Business Rules</i>	7.15.1.7.6, <i>Editing Business Rules</i>

**EFFECT ON OTHER DOCUMENTS**

IRM 7.15.3, Tax Exempt Determination System (TEDS) Employee Plans (EP) Business Rules, dated March 07, 2014, is obsolete.

**AUDIENCE**

Tax Exempt Government Entities  
Employee Plans

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