



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- (1) The material in IRM 4.72.1 is obsolete because it is no longer required.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IRM 4.72.1, dated July 15, 2013, is obsolete as of the Manual Transmittal date.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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