



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.72.2

NOVEMBER 3, 2022

## EFFECTIVE DATE

(11-03-2022)

## PURPOSE

- (1) This obsoletes IRM 4.72.2, Employee Plans Technical Guidelines, Cash or Deferred Arrangements (CODAs).

## MATERIAL CHANGES

- (1) This IRM is now obsolete with the publication of the *Cash or Deferred Arrangements Employee Plans Issue Resource Guide*.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.72.2, dated November 29, 2021.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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