



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.72.4

NOVEMBER 18, 2022

EFFECTIVE DATE

(11-18-2022)

PURPOSE

- (1) This transmits obsolete IRM 4.72.4, *Employee Plans Technical Guidance, Employee Stock Ownership Plans (ESOPs)*.

MATERIAL CHANGES

- (1) Obsoleted IRM 4.72.4 as the technical material contained in the IRM is contained in an *Issue Resource Guide* in the Employee Plans Servicewide Knowledge Management library.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.72.4 dated May 23, 2017.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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