



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.72.5

NOVEMBER 4, 2022

EFFECTIVE DATE

(11-04-2022)

PURPOSE

- (1) This obsoletes IRM 4.72.5, Employee Plans Technical Guidelines, Top-Heavy Plans.

MATERIAL CHANGES

- (1) This IRM is now obsolete with the publication of the *Top-Heavy Plans Employee Plans Issue Resource Guide*.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.72.5 dated April 1, 2021.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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