



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.72.10

NOVEMBER 8, 2022

## EFFECTIVE DATE

(11-08-2022)

## PURPOSE

- (1) This obsoletes IRM 4.72.10, Employee Plans Technical Guidance, Single-Sum Distribution or Single-Sum Like Distributions.

## MATERIAL CHANGES

- (1) IRM 4.72.10 is now obsolete with the publication of the *Single-Sum Distributions or Single-Sum Like Distributions Employee Plans Issue Resource Guide*.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.72.10, dated December 8, 2020.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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