



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.72.11

NOVEMBER 22, 2022

EFFECTIVE DATE

(11-22-2022)

PURPOSE

(1) This transmits obsoleted IRM 4.72.11, *Employee Plans Technical Guidance, Prohibited Transactions*.

MATERIAL CHANGES

(1) Obsoleted IRM 4.72.11 as the technical material contained in the IRM is now contained in an *Issue Resource Guide* in the Employee Plans Servicewide Knowledge Management library.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.72.11, dated September 21, 2017.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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