MANUAL TRANSMITTAL

4.72.12

Department of the Treasury
Internal Revenue Service

JUNE 19, 2014

EFFECTIVE DATE

(06-19-2014)

PURPOSE

(1) This obsoletes IRM 4.72.12, *Employee Plans Technical Guidelines, Revocation of IRC 401(a) Plans and/or Trusts*.

MATERIAL CHANGES

(1) The material in IRM 4.72.12 is obsolete because it is repetitive of information found in IRM 4.71.3, *Employee Plans Examination of Returns - Unagreed Form 5500 Examination Procedures and Delegation Order (DO 8-3) Closing Agreements*.

EFFECT ON OTHER DOCUMENTS

IRM 4.72.12, dated April 04, 2014, is obsolete as of the Manual Transmittal date.

AUDIENCE

TE/GE (Employee Plans)

Robert S. Choi
Director, Employee Plans
Tax Exempt and Government Entities