



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.72.15

NOVEMBER 22, 2022

## EFFECTIVE DATE

(11-22-2022)

## PURPOSE

- (1) This obsoletes IRM 4.72.15, Employee Plans Technical Guidelines, Internal Revenue Code (IRC) 404 Examination Guidelines.

## MATERIAL CHANGES

- (1) This IRM is now obsolete with the publication of the *IRC 404 Employee Plans Issue Resource Guide*.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.72.15, dated June 11, 2021.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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