



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.72.17

DECEMBER 7, 2022

EFFECTIVE DATE

(12-07-2022)

PURPOSE

- (1) This transmits obsoleted IRM 4.72.17, *Employee Plans Technical Guidelines, Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)*..

MATERIAL CHANGES

- (1) Obsoleted IRM 4.72.17 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 4.72.17 dated September 18, 2020.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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