



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.72.6

NOVEMBER 4, 2022

EFFECTIVE DATE

(11-04-2022)

PURPOSE

(1) This obsoletes IRM 4.72.6, Employee Plans Technical Guidelines, IRC 415(b).

MATERIAL CHANGES

(1) This IRM is now obsolete with the publication of the *IRC 415(b) Employee Plans Issue Resource Guide*.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.72.6, dated November 12, 2021.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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