



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.72.13

NOVEMBER 22, 2022

EFFECTIVE DATE

(11-22-2022)

PURPOSE

(1) This obsoletes IRM 4.72.13, Employee Plans Technical Guidelines, IRC 403(b) Plans.

MATERIAL CHANGES

(1) This IRM is now obsolete with the publication of the *403(b) Plans Employee Plans Issue Resource Guide*.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.72.13 dated December 07, 2021.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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