



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.72.8

NOVEMBER 8, 2022

EFFECTIVE DATE

(11-08-2022)

PURPOSE

- (1) This obsoletes IRM 4.72.8, Employee Plans Technical Guidelines, Valuation of Assets in Defined Contribution Plans.

MATERIAL CHANGES

- (1) This IRM is now obsoleted with the publication of the *Valuation of Assets in Defined Contribution Plans Employee Plans Issue Resource Guide*.

EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.72.8 dated April 6, 2022.

AUDIENCE

Tax Exempt and Government Entities
Employee Plans

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