



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.72.11

NOVEMBER 22, 2022

## EFFECTIVE DATE

(11-22-2022)

## PURPOSE

- (1) This transmits obsoleted IRM 4.72.11, *Employee Plans Technical Guidance, Prohibited Transactions*.

## MATERIAL CHANGES

- (1) Obsoleted IRM 4.72.11 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 4.72.11, dated September 21, 2017.

## AUDIENCE

Tax Exempt and Government Entities  
Employee Plans

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