



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.72.19

NOVEMBER 7, 2022

## EFFECTIVE DATE

(11-07-2022)

## PURPOSE

- (1) This obsoletes IRM 4.72.19, Employee Plans Technical Guidelines, IRC 457 Examination Guidelines.

## MATERIAL CHANGES

- (1) This IRM is now obsolete with the publication of the *IRC 457 Examination Employee Plans Issue Resource Guide*.

## EFFECT ON OTHER DOCUMENTS

This obsoletes IRM 4.72.19 dated November 18, 2021.

## AUDIENCE

Tax Exempt and Government Entities.  
Employee Plans

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