



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.72.20

JUNE 26, 2014

EFFECTIVE DATE

(06-26-2014)

PURPOSE

- (1) This obsoletes IRM 4.72.20, Employee Plans Technical Guidelines, Unrelated Business Activities.

MATERIAL CHANGES

- (1) The material in IRM 4.72.20 is obsolete because it is repetitive of information found in IRM 4.71.10, Employee Plans Examination of Returns, Form 990-T Examination Procedures.

EFFECT ON OTHER DOCUMENTS

IRM 4.72.20, dated March 10, 2014, is obsolete as of the Manual Transmittal date.

AUDIENCE

Tax Exempt and Government Entities (TE/GE) Employee Plans Personnel

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