



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.60.6

JANUARY 25, 2022

EFFECTIVE DATE

(01-25-2022)

PURPOSE

- (1) This obsoletes IRM 4.60.6, International Procedures, International Referral Criteria and Procedures.

MATERIAL CHANGES

- (1) This IRM is obsolete. Content relating to the International Referral Criteria and Procedures was moved to IRM 4.46.3, LB&I Examination Process, Planning the Examination.

EFFECT ON OTHER DOCUMENTS

IRM 4.60.6 dated March 26, 2020 is obsolete.

AUDIENCE

LB&I, SB/SE, TEGE management and examiners.

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