



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.60.7

JANUARY 3, 2022

EFFECTIVE DATE

(01-03-2022)

PURPOSE

- (1) This obsoletes IRM 4.60.7, International Procedures, Guidelines for Evaluating International Referrals.

MATERIAL CHANGES

- (1) This IRM is obsolete. International Referral Recipients (IRRs) can consider general recommendations provided in "IRR Guidelines for Evaluating International Referrals" when evaluating referrals, located on the CBA Practice Area SharePoint site under the CBA Toolbox.

EFFECT ON OTHER DOCUMENTS

IRM 4.60.7 dated October 15, 2019 is obsolete.

AUDIENCE

LB&I, SB/SE, TE/GE managers, examiners and specialists.

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