



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.61.2

JUNE 24, 2021

EFFECTIVE DATE

(06-24-2021)

PURPOSE

- (1) This obsoletes IRM 4.61.2, International Examination Guidelines, Foreign Based Books and Records

MATERIAL CHANGES

- (1) This IRM is obsolete. See the Information Gathering Knowledge Management site for informational resources or contact the Information Gathering Practice Network team. Relevant topics can also be found in IRM 4.46.4, LB&I Examination Process, Executing the Examination.

EFFECT ON OTHER DOCUMENTS

IRM 4.61.2 dated May 01, 2006 is obsolete.

AUDIENCE

LB&I and SB/SE

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