



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.61.4

JUNE 23, 2021

## EFFECTIVE DATE

(06-23-2021)

## PURPOSE

- (1) This obsoletes IRM 4.61.4, International Examination Guidelines, Information Gathering.

## MATERIAL CHANGES

- (1) This IRM is obsolete. See the Information Gathering Knowledge Management site for informational resources (e.g. Issuing a Formal Document Request when a US Taxpayer is Unresponsive to an IDR Practice Unit) 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 and IRM 4.61.3, International Examination Guidelines, Development of IRC 482 Cases.

## EFFECT ON OTHER DOCUMENTS

IRM 4.61.4 dated May 01, 2006 is obsolete.

## AUDIENCE

LB&I and SB/SE

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