



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.61.5

APRIL 19, 2021

## EFFECTIVE DATE

(04-19-2021)

## PURPOSE

- (1) This obsoletes IRM 4.61.5, International Examination Guidelines, Entity Classification.

## MATERIAL CHANGES

- (1) The material in this IRM section is obsolete. Related material may be found in the “Overview of Entity Classification Regulations (a/k/a Check-the-Box)” practice unit on [www.irs.gov](http://www.irs.gov).

## EFFECT ON OTHER DOCUMENTS

IRM 4.61.5, International Examination Guidelines, Entity Classification, dated May 1, 2006 is obsolete.

## AUDIENCE

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