



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.61.7

NOVEMBER 23, 2022

EFFECTIVE DATE

(11-23-2022)

PURPOSE

- (1) This obsoletes IRM 4.61.7, International Examination Guidelines, Controlled Foreign Corporations.

MATERIAL CHANGES

- (1) This IRM is obsolete, as the content is informational and not instructions to staff, in accordance with IRM 4.51.2, LB&I Administrative Guidance, Supplemental Guidance and Informational Resources. The *International Knowledge Base* provides informational resources for Controlled Foreign Corporations (CFC) Income, under Business Outbound. Information can also be obtained by contacting the CFC Income Practice Network team.

EFFECT ON OTHER DOCUMENTS

IRM 4.61.7 dated October 8, 2019 is obsolete.

AUDIENCE

LB&I and SB/SE

Theodore D. Setzer
Assistant Deputy Commissioner Compliance Integration
Large Business and International Division

