



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.61.10

MAY 24, 2022

## EFFECTIVE DATE

(05-24-2022)

## PURPOSE

- (1) This obsoletes IRM 4.61.10, International Examination Guidelines, Foreign Tax Credit.

## 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- (1) This IRM is obsolete, as the content is informational and not instructions to staff, in accordance with IRM 4.51.2, LB&I Administrative Guidance, Supplemental Guidance and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 Foreign Tax Credits – Business (under Business Outbound) and Foreign Tax Credits – Individual (under Individual Outbound). Information can also be obtained by contacting the FTC Practice Network teams.

## EFFECT ON OTHER DOCUMENTS

IRM 4.61.10 dated March 26, 2020 is obsolete.

## AUDIENCE

LB&I and SB/SE

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