



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.62.1

JULY 25, 2025

## EFFECTIVE DATE

(07-25-2025)

## PURPOSE

- (1) This transmits revised IRM 4.62.1, International Relations, International Visitors Program.

## MATERIAL CHANGES

- (1) IRM 4.62.1.1, Program Scope and Objectives:
  - a. Paragraph (2) - Clarified audience.
  - b. Paragraph (3) - Clarified policy owner.
  - c. Paragraph (4) - Clarified program owner.
  - d. Paragraph (5) - Clarified primary stakeholders.
  - e. Paragraph (6) - Added contact information.
- (2) IRM 4.62.1.1.1(3) - Added the description “in-person” to clarify the type of limited visits allowed per country and referenced IRM section for additional IVP limitations.
- (3) IRM 4.62.1.1.2, Authority - Added authority subsection.
- (4) IRM 4.62.1.1.3, Roles and Responsibilities - Clarified responsibilities for each role within the program.
- (5) IRM 4.62.1.1.4, Program Management and Review - Added new subsection.
- (6) IRM 4.62.1.1.5, Program Controls - Added new subsection to clarify and add additional program controls.
- (7) IRM 4.62.1.1.6(1) - Added the following to the acronyms table: BOD, C&L, SPDER, TTPO, WEIIC.
- (8) IRM 4.62.1.1.7(1) - Removed reference to Exhibit 4.62.1-1.
- (9) IRM 4.62.1.2, Program Guidelines:
  - a. Paragraph (1) - Added IVP virtual meetings as a new meeting option and clarified the limitations of in-person and virtual meetings.
  - b. Paragraph (2) - Revised from 45 days to 60 days to complete IVP application prior to meetings.
  - c. Paragraph (3) - Added new guideline to allow IVP to limit number of questions during meeting and presentations.
  - d. Paragraph (8) - Clarified to include transportation charges as one of the responsibilities for the visiting country.
  - e. Paragraph (9) - Clarified to allow visitors to have pre-approved group photo opportunities.
- (10) IRM 4.62.1.2.4, Coordination Efforts - Added new subsection to move staff instructions from program controls and clarified coordination efforts.
  - a. Paragraph (1) - Clarified IVP team will notify WEIIC and TTPO within 15 days of receipt of the IVP application.
  - b. Paragraph (2) - Added instructions for follow-up requests.
- (11) IRM 4.62.1.3(2) - Updated minimal gift value from \$415 to \$480, effective date and editorial change for citation.

- (12) IRM 4.62.1.4, Gifts to Foreign Delegates or Visitors - Added new subsection.
- (13) IRM Exhibit 4.62.1-1: Removed exhibit because the IVP application is readily available on the IVP website via IRS.gov website.
- (14) Throughout:
  - a. Changed Office of Communications to Office of Communications and Liaison.
  - b. Updated hyperlinks.
  - c. Editorial stylistic changes such as formatting and grammar.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 4.62.1 dated March 23, 2022 is superseded.

#### **AUDIENCE**

All operating divisions and functions

Ronald H. Hodge, II  
Assistant Deputy Commissioner Compliance Integration  
Large Business and International Division

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4.62.1

International Visitors Program

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4.62.1.1  
(07-25-2025)  
**Program Scope and Objectives**

- (1) **Purpose:** The International Visitors Program (IVP) provides government officials from other countries with an opportunity to receive clear and concise briefings on IRS programs and policies. The briefings, given by IRS experts, assist the foreign country with its organization, strategic goals, and plans.
- (2) **Audience:** This IRM is primarily used by Large Business & International (LB&I) employees and participating business operating divisions (BODs).
- (3) **Policy Owner:** LB&I Policy under the Strategy, Policy and Governance (SPG) office in the Assistant Deputy Commissioner Compliance Integration (ADCCI) organization and Director, Program and Business Solutions (PBS).
- (4) **Program Owner:** LB&I Communications and Liaison within Resource Solutions is responsible for the administration, procedures, and updates related to the program.
- (5) **Primary Stakeholders:** The primary stakeholders are LB&I employees who support the International Visitors Program (IVP) and potential visitors from foreign governments.
- (6) **Contact Information:** To recommend changes or to make any other suggestions to this IRM section, contact the IRM author or see SPDER's IMD Contacts list by referencing guidelines provided in IRM 1.11.6.5, Providing Feedback About an IRM Section - Outside of Clearance. A request or inquiry can also be made using the *LB&I Policy Gateway*.

4.62.1.1.1  
(07-25-2025)  
**Background**

- (1) The International Visitors Program (IVP) is not a venue for training. The program does not accept applications from non-government entities, interns, fellows, or students working on degrees or research. The IRS cannot honor requests from private businesses, private tax organizations, accounting firms, or educational institutions.
- (2) Since a significant commitment of IRS resources is required to create and deliver each program, lengthy programs are discouraged. See IRM 4.62.1.2, Program Guidelines.
- (3) Due to the high demand for participation in the program, the IVP cannot accept more than four (4) in-person visits per country per year. See IRM 4.62.1.2(1), Program Guidelines, for additional limitations on IVP visits or meetings.

4.62.1.1.2  
(07-25-2025)  
**Authority**

- (1) International Visitors Program (IVP) supports the U.S. Competent Authority objectives under Delegation Order 4-12. See IRM 1.2.2.5.11, Delegation Order 4-12 (Rev. 4), Authority to Act as "Competent Authority" or "Taxation Authority" Under Certain International Agreements, Authorize the Disclosure of Tax Information Under Mutual Legal Assistance Treaties, and Disclose Certain Tax Convention Information.

4.62.1.1.3  
(07-25-2025)  
**Roles and Responsibilities**

- (1) Director, Program and Business Solutions, is responsible for the policies and procedures for this IRM section.
- (2) Director, Resource Solutions, is responsible for the oversight of the IVP team. The IVP team is within the Office of Communications and Liaison (C&L).
- (3) The IVP team is responsible for the following:

- a. Evaluating applications, scheduling presentations on the topics requested, and identifying the appropriate IRS subject matter experts to deliver the presentations. Each subject matter expert will be responsible for developing their presentations.
- b. Facilitating in-person visits, virtual meetings, and information requests for applications received by C&L, including any necessary room reservations, equipment, printed materials, and refreshments.

**Exception:** In the event that C&L facilitates speakers and presentations for IVP-type events that are hosted by other BODs or agencies, C&L is not responsible for the funding or coordination of any of the items described in paragraph 3(b) of this subsection.

- c. Notify the DFO, Exchange and Offshore Strategy (EOS) and the Treaty and Transfer Pricing Operations (TTPO) Practice Area within 15 business days of receiving each IVP application for awareness of communications with foreign countries.
  - d. Coordinating and securing funding for small nominal gifts to foreign delegations visiting in-person based upon available funding and limited to one gift per country per fiscal year. Gifts will not exceed \$25 in total cost. These gifts will be presented on behalf of the IVP for all speakers and business units present at the meeting. See IRM 4.62.1.4, Gifts to Foreign Delegates or Visitors, for procedures to coordinate and secure funding for small nominal gifts to foreign delegates.
- (4) In advance of each virtual or in-person meeting, an IVP representative conducts cultural sensitivity briefings with the participating SME(s). The briefing helps participants prepare for the meeting with the foreign delegates, fosters respect for all, and upholds the IRS's relations with other countries.

#### 4.62.1.1.4 (07-25-2025)

##### **Program Management and Review**

- (1) The IVP team submits weekly status reports to the Liaison team manager.
- (2) The IVP team submits a quarterly status reports to the Director of Communication and Liaison.
- (3) The IVP Standard Operating Procedure (SOP) is reviewed periodically to reflect updates to the program processes.
- (4) The IVP IRM is reviewed annually to ensure accuracy and capture any changes or updates to the program.

#### 4.62.1.1.5 (07-25-2025)

##### **Program Controls**

- (1) Only foreign country taxing authorities may submit *IVP applications*. Foreign delegates will complete the IVP application and submit them by emailing the dedicated, *International Visitors Program mailbox*. See IRM 4.62.1.1.7, Related Resources, to access the IVP application.
- (2) An IVP program coordinator reviews all IVP application submissions, and the Liaison team manager approves them.

#### 4.62.1.1.6 (07-25-2025)

##### **Acronyms**

- (1) The table below lists commonly used acronyms:

Acronym	Definition
BOD	Business Operating Division
C&L	Office of Communications & Liaison
IVP	International Visitors Program
OTA	Office of Technical Assistance
PBS	Program and Business Solutions
RS	Resource Solutions
SPDER	Servicewide Policy, Directives, and Electronic Resources
TTPO	Treaty and Transfer Pricing Operations
WEIIC	Withholding, Exchange and International Individual Compliance

4.62.1.1.7  
(07-25-2025)  
**Related Resources**

- (1) The *IVP web site* is available to the public via *IRS.gov* by searching **IVP** or “International Visitors Program.” It contains complete program information and a link to the *IVP application*.

4.62.1.2  
(07-25-2025)  
**Program Guidelines**

- (1) IVP meeting participants must be national, state, or local government officials involved in taxation administration. Sponsoring BODs are welcome to help the country prepare the IVP application, but the application itself must originate from the requesting country. The requesting country can request in-person meetings, virtual meetings or a combination of both as long as it does not exceed the limitations for each meeting type. The limitations for each IVP meeting type are listed below:

In-person meetings or visits:

- One (1) in-person visit per quarter - up to four (4) visits per fiscal year per country.
- A maximum of five (5) delegates per visit is recommended; however, IVP may be able to accommodate additional delegates upon request.
- No more than three (3) days per visit with a maximum of three (3) topics per day. Each topic should have no more than three (3) questions.

Virtual meetings:

- Two (2) meetings per quarter - up to eight (8) meetings per fiscal year per country.
- A maximum of ten (10) delegates per meeting is recommended; however, IVP may be able to accommodate additional delegates upon request.
- No more than two (2) days per meeting with a maximum of three (3) topics. Each topic should have no more than three (3) questions.

**Note:** IVP accounts for the limitations separately between in-person and virtual meetings. For example, the requesting country can request for up to one (1) in-person visit **and** up to two (2) virtual meetings within the same quarter.

- (2) An IVP application must be completed and sent to the *International Visitors Program mailbox* at least sixty (60) days in advance to provide enough time to prepare for the meeting.
- (3) IVP may limit the number of questions per topic based upon available time and resources to address each question during each meeting and presentation. IVP will coordinate with each subject matter expert on the questions that can be addressed.
- (4) All members of foreign delegations must go through IRS security screenings in force at the building locations where the visits are held and must hold valid passports. United States residents accompanying foreign delegations must have a photo ID issued by a government agency, such as a driver's license.
- (5) Depending upon the content of the program, the visit may be held at National Office, a field office, or both.
- (6) Restrictions may apply for visiting Taxpayer Assistance centers, call sites, and submission processing centers. Visits to computing centers are not permitted.
- (7) Requesting major changes to the scheduled programs may be problematic. Any change requests impacting the original schedule will be evaluated by the IVP team.
- (8) The IRS does not charge for these programs. However, all transportation, lodging, meals, and logistical arrangements are the responsibility of the visiting country.
- (9) Visitors may not take photographs or videos in IRS facilities, except for pre-approved group photo opportunities.

4.62.1.2.1  
(03-11-2014)

#### Language Skills

- (1) If the participants for observational visits do not speak English fluently, the sponsoring agency must provide interpretation services.

4.62.1.2.2  
(03-23-2022)

#### IVP Presenter Guidelines

- (1) Only publicly available information may be provided to foreign tax officials through the IVP. The general rule is that we only share information that is currently available to the public (e.g., found within the *IRS.gov* web site, or other public site or reference book) where there are no disclosure or confidentiality restrictions attached to such materials.
- (2) Sensitive, or tax return information, may only be shared with foreign tax officials through the U.S. Competent Authority pursuant to an appropriate international exchange agreement. The IVP is not the proper program if the information sought is protected under confidentiality or disclosure rules. If you have any questions as to what information should or should not be presented as part of an IVP request, contact the IVP program at *International Visitors Program mailbox*.



4.62.1.2.3  
(03-23-2022)  
**Other Technical  
Assistance for Foreign  
Tax Administrations**

- (1) If a foreign tax administration requires more comprehensive assistance than is available through the IVP, they can seek assistance from the Treasury's Office of Technical Assistance (OTA). The OTA offers a variety of services to developing countries. See the *OTA website* for additional information.

4.62.1.2.4  
(07-25-2025)  
**Coordination Efforts**

- (1) The IVP team will notify the DFO, Exchange and Offshore Strategy (EOS) and Treaty and Transfer Pricing Operations (TTPO) of every proposed visit within 15 business days of receiving each IVP application.
- (2) BOD representatives should route all follow-up requests for information through the *International Visitors Program mailbox*.

4.62.1.3  
(07-25-2025)  
**Gifts from Foreign  
Governments**

- (1) Employees are prohibited from requesting, or encouraging gifts from a foreign government, or from accepting or retaining a gift when it would create an adverse consequence to the United States.
- (2) The Foreign Gifts and Decorations Act prescribed in Title 5 USC 7342, permits an employee to accept a gift of minimal value from a foreign government or international organization where it is offered as a souvenir or mark of courtesy. Where more than one item is offered, the combined total value of all items may not exceed the minimal value limit. Effective January 1, 2023, the minimal value is set at \$480 or less.

**Note:** The above value is periodically adjusted by GSA per *Title 41 CFR 102-42.10*.

- (3) If you receive a gift from a foreign government, you must advise your supervisor and contact the Property and Asset Management Program Manager in Facilities Management and Security Services, the office responsible for appraising foreign gifts, for further instructions.
- (4) The IVP team will submit gifts received as part of an IVP on behalf of the presenters and notify them of the appraiser's determination as to whether or not they may keep the gift(s).
- (5) The following information must accompany each gift submitted:
  - The name and position of the employee,
  - A brief description of the gift and the circumstances justifying acceptance,
  - The identity, if known, of the foreign government and the name and position of the individual who presented the gift, and
  - The date of acceptance of the gift.
- (6) If the gift is of minimal value, and its retention is consistent with government-wide standards of conduct found in 5 CFR Part 2635, the gift will be returned to the employee.
- (7) For information on purchasing gifts for foreign officials, see IRM 4.62.3.3, Criteria for Representation Fund Expenditures.

4.62.1.4  
(07-25-2025)

**Gifts to Foreign  
Delegates or Visitors**

- (1) Prior to purchasing a gift, BOD representatives must route requests for gifts to foreign delegations or visitors through C&L, by emailing *International Visitors Program mailbox*. This requirement ensures consistency and appropriateness across IRS.
- (2) Once C&L approves the gift, the BOD representative may request a refund via the Representation Fund. For more information on Representation Funds, see IRM 4.62.3, International Relations - Requests for Representation Funds and Gifts for Foreign Officials.