



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

32.4.1

DECEMBER 7, 2012

EFFECTIVE DATE

(12-07-2012)

PURPOSE

- (1) This obsoletes CCDM 32.4.1, Special Pre-Filing Agreement Programs; Advance Pricing Agreements.

MATERIAL OF CHANGES

- (1) CCDM 32.4.1 is being obsoleted. Due to realignment of program responsibilities, the Office of Chief Counsel no longer administers the Advance Pricing Agreement program.

EFFECT ON OTHER DOCUMENTS

This obsoletes CCDM 32.4.1 dated February 16, 2011.

AUDIENCE

Chief Counsel

Deborah A. Butler
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(Procedure and Administration)

