



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.60.5

DECEMBER 28, 2018

EFFECTIVE DATE

(12-28-2018)

PURPOSE

- (1) This obsoletes IRM 4.60.5, International Procedures, Classification of International-feature Returns.

MATERIAL CHANGES

- (1) The material in this IRM section is obsolete because subject matter experts in international practice areas no longer classify returns with international features.

EFFECT ON OTHER DOCUMENTS

IRM 4.60.5, International Procedures, Classification of International feature>Returns, dated September 1, 2004 is obsolete as of the date of this transmittal.

AUDIENCE

LB&I, SB/SE, TE/GE management and examiners

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