



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.60.8

AUGUST 3, 2021

EFFECTIVE DATE

(08-03-2021)

PURPOSE

- (1) This obsoletes IRM 4.60.8, International Procedures, International Examination and Processing Procedures.

MATERIAL CHANGES

- (1) This IRM is obsolete. See the following IRM sections (or subsequent revisions) for the topics covered in IRM 4.60.8:
 - IRM 4.30.1, Pre-Filing Agreement Program
 - IRM 4.46.1, General Information and definitions
 - IRM 4.46.4, Executing the Examination
 - IRM 4.46.6, Workpapers and Reports Resources
 - IRM 4.60.1, Exchange of Information
 - IRM 4.60.2, Mutual Agreement Procedures and Report Guidelines
 - IRM 4.60.3, Tax Treaty Related Matters
 - IRM 4.60.6, International Referral Criteria and Procedures
 - IRM 4.61.3, Development of IRC 482 Cases
 - IRM 20.1.9, International Penalties
 - IRM 25.5.3, Procedures
 - IRM 25.5.5, Summons for Taxpayer Records and Testimony
- (2) The Knowledge Management resources offer supplemental information across various topics, and Practice Networks are available for further support. See “ERCS-AIMS and IMS Statute Control Procedures for APAs” in the CBA Toolbox (IRS Source / CBA SharePoint site), for guidance regarding the period of limitations for assessment of tax and case procedures.

EFFECT ON OTHER DOCUMENTS

IRM 4.60.8 dated June 05, 2014 is obsolete.

AUDIENCE

LB&I, SB/SE, TEGE management and examiners.

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