



# 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- (1) This IRM is obsolete.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IRM 4.60.8 dated June 05, 2014 is obsolete.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.

Theodore D. Setzer  
Acting Assistant Deputy Commissioner Compliance Integration  
Large Business and International Division

