



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.61.1

APRIL 16, 2021

## EFFECTIVE DATE

(04-16-2021)

## PURPOSE

- (1) This obsoletes IRM 4.61.1, International Examination Guidelines, Overview of Guidelines.

## MATERIAL CHANGES

- (1) The material in this IRM section is obsolete as a result of organizational changes. See IRM 1.1.24, Organization and Staffing, Large Business and International Division, for current organizational structure. See [www.irs.gov](http://www.irs.gov) for a list of related practice units.

## EFFECT ON OTHER DOCUMENTS

IRM 4.61.1, International Examination Guidelines, Overview of Guidelines, dated May 1, 2006 is obsolete.

## AUDIENCE

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