



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.61.6

JUNE 23, 2021

## EFFECTIVE DATE

(06-23-2021)

## PURPOSE

- (1) This obsoletes IRM 4.61.6, International Examination Guidelines, Boycotts.

## MATERIAL CHANGES

- (1) This IRM is obsolete. For informational resources, see the Foreign Tax Credits (FTC) Knowledge Management site, under Business Outbound, or contact the FTC Practice Network team.

## EFFECT ON OTHER DOCUMENTS

IRM 4.61.6 dated May 01, 2006 is obsolete.

## AUDIENCE

LB&I and SB/SE

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