



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- (1) This IRM is obsolete.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IRM 4.61.6 dated May 01, 2006 is obsolete.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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