



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.61.8

JUNE 23, 2021

EFFECTIVE DATE

(06-23-2021)

PURPOSE

- (1) This obsoletes IRM 4.61.8, International Examination Guidelines, ETI (Extraterritorial income), IC-DISCs and FSCs.

MATERIAL CHANGES

- (1) This IRM is obsolete. For informational resources, see the Foreign Derived Intangible Income (FDII) Knowledge Management site, under Business Outbound, or contact the FDII Practice Network team.

EFFECT ON OTHER DOCUMENTS

IRM 4.61.8 dated May 14, 2013 is obsolete.

AUDIENCE

LB&I

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

