



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.62.1

MARCH 23, 2022

EFFECTIVE DATE

(03-23-2022)

PURPOSE

- (1) This transmits revised IRM 4.62.1, International Relations, International Visitors Program.

MATERIAL CHANGES

- (1) Changed Communication and Liaison (C&L) office to Office of Communications throughout.
- (2) Deleted statement that all contacts from foreign governments requesting presentations must come through the International Visitors Program office from IRM 4.62.1.1.3 (1).
- (3) Updated definition of minimal gift value to \$415 or less in IRM 4.62.1.3, Gifts from Foreign Governments.
- (4) Website addresses were updated.
- (5) Editorial changes made throughout.

EFFECT ON OTHER DOCUMENTS

IRM 4.62.1 dated August 29, 2019 is superseded.

AUDIENCE

All operating divisions and functions

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Large Business and International Division

4.62.1

International Visitors Program

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4.62.1-1 International Visitors Program Application

4.62.1.1
(03-23-2022)
Program Scope and Objectives

- (1) **Purpose:** The International Visitors Program (IVP) provides government officials from other countries with an opportunity to receive clear and concise briefings on IRS programs and policies. The briefings, given by IRS experts, assist the foreign country with its organization, strategic goals, and plans.
- (2) **Audience:** This IRM is primarily used by LB&I employees.
- (3) **Policy Owner:** LB&I Policy under the Strategy, Policy and Governance office in the Assistant Deputy Commissioner Compliance Integration organization.
- (4) **Program Owner:** The Office of Communications within LB&I Resource Solutions is responsible for the administration, procedures, and updates related to the program.
- (5) **Primary Stakeholders:** The primary stakeholders are LB&I employees who work in the International Visitors Program and potential visitors from foreign governments.

4.62.1.1.1
(08-29-2019)
Background

- (1) The International Visitors Program is not a venue for training. The program does not accept applications from non-government entities, interns, fellows, or students working on degrees or research. The IRS cannot honor requests from private businesses, private tax organizations, accounting firms, or educational institutions.
- (2) Since a significant commitment of IRS resources is required to create and deliver each program, lengthy programs are discouraged. See Program Guidelines, IRM 4.62.1.2.
- (3) Because of the high demand for participation in the program, the IVP cannot accept more than four (4) visits per country per year.

4.62.1.1.2
(03-23-2022)
Responsibilities

- (1) The Office of Communications evaluates applications, schedules presentations on the topics requested and identifies the appropriate IRS subject matter experts to deliver the presentations.
- (2) Subject matter experts are responsible for developing their presentations.
- (3) Visiting delegations are responsible for making their own travel arrangements.

4.62.1.1.3
(03-23-2022)
Program Controls

- (1) IVP applications must originate from the country's taxing authority and be submitted to the IVP office via e-mail to the *International.Visitors.Program@irs.gov*.
- (2) To ensure that there is a coordination of efforts with respect to the various international programs, the IVP office will notify Withholding, Exchange and International Individual Compliance and Treaty and Transfer Pricing Operations of the proposed visit within 15 days after receipt of the request for the visit.

4.62.1.1.4
(08-29-2019)
Acronyms

- (1) The table below lists commonly used acronyms:

Acronym	Definition
IVP	International Visitors Program

OTA	Office of Technical Assistance
PBS	Program and Business Solutions
RS	Resource Solutions

4.62.1.1.5
(08-29-2019)

Related Resources

- (1) The *IVP web site* is available to the public via *irs.gov* by searching “IVP” or “International Visitors Program.” It contains complete program information and a link to the *IVP Application*. The application can also be found in Exhibit 4.62.1-1.

4.62.1.2
(03-23-2022)

Program Guidelines

- (1) IVP applications must come through appropriate government channels, and all participants must be national, state, or local government officials involved in taxation administration. Intermediary organizations are welcome to help the country prepare the IVP application, but the application itself must ultimately originate from the requesting country. The following are the current limitations for the IVP:
 - 1 visit per quarter - up to 4 visits per fiscal year per country
 - A maximum of 6 delegates per visit
 - No more than 3 days per visit with a maximum of 3 topics per day
- (2) An *IVP application* requesting a visit must be in writing and sent to *International.Visitors.Program@irs.gov* at least 45 days in advance to provide enough time to prepare for the visit.
- (3) All members of foreign delegations must go through IRS security screenings in force at the building locations where the visits are held and must hold valid passports. United States residents accompanying foreign delegations must have a photo ID issued by a government agency, such as a driver's license.
- (4) Depending upon the content of the program, the visit may be held at National Office, a field office, or both.
- (5) Restrictions may apply for visiting Taxpayer Assistance Centers, Call Sites, and Submission Processing Centers. Visits to Computing Centers are not permitted.
- (6) Requesting major changes to the scheduled programs may be problematic. Any change requests impacting the original schedule will be evaluated by the Office of Communications.
- (7) The IRS does not charge for these programs. However, all lodging, meals, and logistical arrangements are the responsibility of the visiting country.
- (8) Visitors may not take photographs or videos in IRS facilities.

4.62.1.2.1
(03-11-2014)

Language Skills

- (1) If the participants for observational visits do not speak English fluently, the sponsoring agency must provide interpretation services.

4.62.1.2.2

(03-23-2022)

IVP Presenter Guidelines

- (1) Only publicly available information may be provided to foreign tax officials through the IVP. The general rule is that we only share information that is currently available to the public (e.g., found within the irs.gov web site, or other public site or reference book) where there are generally no disclosure or confidentiality restrictions attached to such materials.
- (2) Sensitive, or tax return information, may only be shared with foreign tax officials through the U.S. Competent Authority pursuant to an appropriate exchange of information vehicle. The IVP is not the proper program if the information sought is protected under confidentiality or disclosure rules. If you have any questions as to what information should or should not be presented as part of an IVP request, contact the IVP program at *International.Visitors.Program@irs.gov*.

4.62.1.2.3

(03-23-2022)

Other Technical Assistance for Foreign Tax Administrations

- (1) If a foreign tax administration requires more comprehensive assistance than is available through the IVP, they can seek assistance from the Treasury's Office of Technical Assistance (OTA). The OTA offers a variety of services to developing countries. See the *OTA website* for additional information.

4.62.1.3

(03-23-2022)

Gifts from Foreign Governments

- (1) Employees are prohibited from requesting, or encouraging gifts from a foreign government, or from accepting or retaining a gift when it would create an adverse consequence to the United States.
- (2) The Foreign Gifts and Decorations Act, 5 U.S.C. §7342, permits an employee to accept a gift of minimal value from a foreign government or international organization where it is offered as a souvenir or gesture of courtesy. Where more than one item is offered, the combined total value of all items may not exceed the minimal value limit. Effective January 1, 2020, the minimal value is set at \$415 or less.

Note: The above value is periodically adjusted by GSA per §102-42.10 of *Title 41 C.F.R. 102-42*.

- (3) If you receive a gift from a foreign government, you must advise your supervisor and contact the Property and Asset Management Program Manager in Facilities Management and Security Services, the office responsible for appraising foreign gifts, for further instructions.
- (4) The IVP team will submit gifts received as part of an IVP on behalf of the presenters and notify them of the appraiser's determination as to whether or not they may keep the gift(s).
- (5) The following information must accompany each gift submitted:
 - The name and position of the employee
 - A brief description of the gift and the circumstances justifying acceptance
 - The identity, if known, of the foreign government and the name and position of the individual who presented the gift
 - The date of acceptance of the gift
- (6) If the gift is of minimal value, and its retention is consistent with government-wide standards of conduct found in 5 CFR Part 2635, the gift will be returned to the employee.

- (7) For information on purchasing gifts for foreign officials, see IRM 4.62.3.3, Criteria for Representation Fund Expenditures.

Exhibit 4.62.1-1 (08-29-2019)**International Visitors Program Application**

INTERNAL REVENUE SERVICE INTERNATIONAL VISITORS PROGRAM (IVP) APPLICATION
1. Name of person requesting the visit:
Name and e-mail of foreign government official requesting the visit (if you are a foreign official)
OR
Name and e-mail of U.S. Government official requesting the visit on behalf of the foreign government along with the name of the government department/agency you represent, (Example: John Doe on behalf of U.S. State Dept.). If requesting the visit on behalf of a government agency such as the U.S. Department of State, include documentation showing authorization from the requesting agency.
2. Name of foreign country and foreign government department/agency:
3. Contact information for foreign/U.S. government department/agency:
Mailing address:
Telephone number (if foreign government, include country and city codes):
FAX number:
E-mail address:
4. Date(s) visit requested:
Alternate Date(s):
5. Number of visitors (limited to 6 delegates per visit):
6. Will an interpreter accompany the participant(s)? Yes___ No___
Note: IRS cannot provide or arrange for interpreters. If any of the participants are not proficient in the English language, the requesting country must provide an interpreter.
7. List of participants:
Head of Delegation
Name:
Position/Title:
Date of Birth:
Place of Birth:

Exhibit 4.62.1-1 (Cont. 1) (08-29-2019)
International Visitors Program Application

Passport Number:
Education (i.e., specific colleges/universities):
Recent employment history (current position and last two positions held):
Language proficiency:
Other members of Delegation:
Provide same information listed above for other members of the delegation. Some of the information requested above is required for security purposes. Only name and title are required for any interpreter(s) or escort(s) who may accompany the delegation.
8. Topics requested (Please limit request to 3 topics per day)
We are better able to arrange for the appropriate technical and administrative presentations if we have a good understanding of the specific topics or questions you would like discussed. Additionally, many of our experts are located outside of Washington, DC and this may require some travel to receive briefings.
There are five major Business Operating Divisions within the IRS:
Wage and Investment Division (W&I) - Individual taxpayers with income from wages and investments - some with earned income tax credit, etc.
Small Business/Self Employed Division (SB/SE) - Small businesses with assets under \$10 million U.S. dollars, self-employed individuals, farms, rental properties, and estates.
Large Business and International Division (LB&I) - Large corporations and mid-size businesses with assets of \$10 million or more U.S. dollars, international taxpayers, and high wealth individuals.
Criminal Investigation Division (CI) - Investigates criminal violations of the IRS code, for example, fraud and money laundering.
Tax Exempt and Government Entities (TE/GE) - Pension plans, exempt organizations (religious, charitable, and not-for-profit organizations), government entities (federal, state, local, and Indian Tribal governments) and Tax-Exempt Bonds.
For more information on these operating divisions and other functional areas, please visit our website at irs.gov .
Please indicate the purpose of the visit, how the briefings will benefit the foreign government's tax administration/government department and who you will share the information with once you return to your country (i.e., managers, analysts, taxpayers, employees, media/publications, etc.). For each topic listed, identify the business operating division of interest to you, followed by the list of questions or topics.

Exhibit 4.62.1-1 (Cont. 2) (08-29-2019)
International Visitors Program Application

TOPIC 1:
Business Operating Division:
Amount of time you wish to spend on this topic:
List specific questions:
TOPIC 2:
Business Operating Division:
Amount of time you wish to spend on this topic:
List specific questions:
TOPIC 3:
Business Operating Division:
Amount of time you wish to spend on this topic:
List specific questions:
TOPIC 4:
Business Operating Division:
Amount of time you wish to spend on this topic:
List specific questions:
TOPIC 5:
Business Operating Division:
Amount of time you wish to spend on this topic:
List specific questions:
TOPIC 6:
Business Operating Division:
Amount of time you wish to spend on this topic:
List specific questions:
TOPIC 7:
Business Operating Division:

Exhibit 4.62.1-1 (Cont. 3) (08-29-2019)
International Visitors Program Application

Amount of time you wish to spend on this topic:
List specific questions:
TOPIC 8:
Business Operating Division:
Amount of time you wish to spend on this topic:
List specific questions:
TOPIC 9:
Business Operating Division:
Amount of time you wish to spend on this topic:
List specific questions: