



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.61.7

NOVEMBER 23, 2022

## EFFECTIVE DATE

(11-23-2022)

## PURPOSE

- (1) This obsoletes IRM 4.61.7, International Examination Guidelines, Controlled Foreign Corporations.

## MATERIAL CHANGES

- (1) This IRM is obsolete, as the content is informational and not instructions to staff, in accordance with IRM 4.51.2, LB&I Administrative Guidance, Supplemental Guidance and Informational Resources. The *International Knowledge Base* provides informational resources for Controlled Foreign Corporations (CFC) Income, under Business Outbound. Information can also be obtained by contacting the CFC Income Practice Network team.

## EFFECT ON OTHER DOCUMENTS

IRM 4.61.7 dated October 8, 2019 is obsolete.

## AUDIENCE

LB&I and SB/SE

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