



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.8.7

JULY 24, 2025

EFFECTIVE DATE

(07-24-2025)

PURPOSE

- (1) This obsoletes IRM 21.8.7, International, Form-Related Communication.

MATERIAL CHANGES

- (1) The materials in this IRM are obsolete because it does not provide staff instructions. The background information related to Foreign Account Tax Compliance Act (FATCA), FATCA report, Foreign Financial Institutions (FFIs), and intergovernmental agreements within this IRM are duplicative in other IRMs listed below:
 - a. IRM 3.21.112, International Returns and Documents Analysis, Foreign Account Tax Compliance Act (FATCA) Registration.
 - b. IRM 4.60.1, International Procedures, Exchange of Information.
 - c. IRM 4.65.1, FATCA Foreign Financial Institution (FFI) Operational Procedures and Compliance, IRS FFI List Publishing Process.
- (2) The reference to Publication 5189, FATCA Reports International Compliance Management Model (ICMM) Notifications User Guide, in IRM 21.8.7.4(3) is incorporated into Interim Guidance Memo (IGM) LB&I-04-0425-0004 for IRM 4.60.1.10.2.1(4), Error Notifications. This is to inform staff of this publication to supplement the Form 8966's FATCA error notification procedures in IRM 4.60.1, International Procedures, Exchange of Information.

EFFECT ON OTHER DOCUMENTS

IRM 21.8.7, International, Form-Related Communication, dated 12-07-2021 is obsolete as of the date of this transmittal.

AUDIENCE

Contact representatives in all IRS organizations.

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