



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.61.9

NOVEMBER 22, 2019

EFFECTIVE DATE

(11-22-2019)

PURPOSE

- (1) This obsoletes IRM 4.61.9, International Program Examination Guidelines, Possession Corporations.

MATERIAL CHANGES

- (1) The material in this IRM section is obsolete because IRC 936 which deals with the Credit for Possession Corporations was repealed by Consolidated Appropriations Act, 2018 (Public Law 115–141).

EFFECT ON OTHER DOCUMENTS

IRM 4.61.9, International Program Examination Guidelines, Possession Corporations, dated May 1, 2006 is obsolete as of the date of this transmittal.

AUDIENCE

Large Business and International (LB&I) and Small Business/Self Employed (SB/SE) management and examiners

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