



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.8.3

AUGUST 19, 2013

EFFECTIVE DATE

(08-19-2013)

PURPOSE

- (1) This transmits obsolete IRM Section 21.8.3, International - NMF International Adjustments.

MATERIAL CHANGES

- (1) The material previously contained in IRM 21.8.3 is incorporated into IRM 21.7.12, *Non-Master File (NMF) Adjustments*, effective October 1, 2013.

EFFECT ON OTHER DOCUMENTS

IRM 21.8.3, dated August 21, 2012 (effective October 1, 2012) is obsolete. This information is incorporated into IRM 21.7.12, *Non-Master File (NMF) Adjustments*, effective October 1, 2013.

AUDIENCE

Employees in Wage and Investment, Accounts Management, Taxpayer Advocate Service, and all others who perform international adjustment work

Ivy S. McChesney
Director, Accounts Management
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