



# TaxNewsFlash

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## IRS practice unit: Computing alternative minimum tax, foreign tax credit (individual taxpayers)

The IRS Large Business and International (LB&I) division publicly released a “practice unit”—part of a series of IRS examiner “job aides” and training materials intended to describe for IRS agents leading practices about tax concepts in general and specific types of transactions.

The title of this “process unit” (as referred to by the IRS) is: *How to compute the AMT FTC*

In general, this concerns the calculation of the alternative minimum tax foreign tax credit (AMT FTC) for individual taxpayers.

Read the process unit on the [IRS practice unit webpage](#) (posting date of March 10, 2020).

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