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New IRS compliance campaign on nonresident alien rental income from U.S. property (LB&I division)

The IRS Large Business & International (LB&I) division continues to expand its list of compliance campaigns by adding a new campaign addressing the tax treatment of nonresident alien rental income from U.S. property—bringing the current total active campaigns listed on the LB&I website to approximately 59 compliance campaigns.

Read more about the new [compliance campaign](#) on the IRS website.

IRS compliance campaigns represent the IRS's shift from entity-based to issue-based examinations, with a focus on those issues that have been determined to present a significant risk of noncompliance. The IRS's stated goal with its campaign initiative is to improve tax return and issue selection and thereby make the greatest use of limited IRS resources. Each campaign is addressed using one or more "treatment streams" that include issue-based examinations, soft letters encouraging voluntary self-correction, and stakeholder outreach.

Read the [full list of LB&I compliance campaigns](#) (as of October 6, 2020).

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