



TaxNewsFlash

United States



No. 2021-282
June 30, 2021

IRS practice unit: Allocation methods of personal use of aircraft

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 the “concept unit” (as referred to by the IRS) is: *Allocation methods of personal use of aircraft*

Read the practice unit on the [IRS practice unit webpage](#) (last updated June 30, 2021).

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