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IRS practice unit: Foreign tax redeterminations

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: *Foreign tax redeterminations*

The practice unit discusses the responsibility of the taxpayer to report a foreign tax redetermination and the time frame within which to report such an event.

Read the practice unit on the [IRS practice unit webpage](#) (last updated July 1, 2021).

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