



# TaxNewsFlash

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## IRS practice units: FDI and computing qualified research expenses

The IRS Large Business and International (LB&I) division publicly released two “practice units”—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” and “process unit” (as referred to by the IRS) are, respectively:

- *IRC Section 250 Deduction: Foreign-Derived Intangible Income (FDII)*
- *Revised ASC 730 Directive - Computing Qualified Research Expenses*

Read the concept unit and the process unit on the [IRS practice unit webpage](#) (last updated July 8, 2021).

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