



# TaxNewsFlash

## United States

No. 2016-503  
November 14, 2016

### **IRS practice units: Employment taxes of U.S. citizens, resident aliens working abroad**

The IRS Large Business and International (LB&I) division today 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 for specific international and transfer pricing issues and transactions. The topics of today’s practice units are:

- Employee share of employment taxes - U.S. citizens and resident aliens working abroad
- Self-employment taxes - U.S. citizens and resident aliens working abroad

The practice units (release date of November 14, 2016) are available on the IRS practice unit [webpage](#).

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