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IRS practice unit: Foreign, domestic loss implications for the foreign tax credit

The IRS Large Business and International (LB&I) division, today, 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 for specific international and transfer pricing issues and transactions.

The topic of today’s practice unit is: *Summary of foreign and domestic loss impacts on the foreign tax credit*

The practice unit (release date of March 1, 2017) is available on the IRS practice unit [webpage](#).

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