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# TaxNewsFlash

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# IRS practice unit: Expense allocation/apportionment in section 904 foreign tax credit limitation calculation

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: *Overview – Expense allocation/apportionment in calculation of the IRC 904 FTC limitation*

The practice unit (release date of April 21, 2017) is available on the IRS practice unit **webpage**.