TaxNewsFlash

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IRS practice units, common ownership or control under Code section 482

The IRS Large Business and International (LB&I) division today publicly released two "practice units" that provide guidance concerning common ownership or control under Code section 482 for inbound and outbound transactions.

The practice units are 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.

Read the practice units:

- **Common ownership or control under IRC 482 - Inbound** [PDF 191 KB]
- **Common ownership or control under IRC 482 - Outbound** [PDF 205 KB]

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