KPMG

TaxNewsFlash

United States

No. 2017-548
December 8, 2017

IRS practice units: Tax items of U.S. persons residing abroad

The IRS Large Business and International (LB&I) division publicly released two "practice units" as guidance concerning certain tax issues of U.S. persons residing abroad.

The 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—concern the following topics:

- Employee share of employment taxes, U.S. citizens and resident aliens working abroad
- U.S. persons residing abroad, claiming additional child tax credit

These two practice units are posted on the **IRS website** (with a December 7, 2017 posting date).

Direct comments, including requests for subscriptions, to Washington National Tax. For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

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