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IRS practice unit: Stock basis ordering rules

The IRS Large Business and International (LB&I) division today publicly released a “practice unit”—one 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.

The title of the practice unit is: *Stock Basis Ordering Rules*

Text of the practice unit is available on the IRS practice unit **webpage** (January 11, 2018).