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# IRS practice unit: Foreign personal holding company income, common exceptions

The IRS Large Business and International (LB&I) division 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: *Definition of Foreign Personal Holding Company Income and the Common Exceptions*

Text of the practice unit is available on the IRS practice unit **webpage** (February 8, 2018).



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.