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IRS practice unit: Interest capitalization for self-constructed assets

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 about tax concepts in general and specific types of transactions.

The title of the practice unit released by the IRS today is:

- *Interest capitalization for self-constructed assets*

The practice unit provides insights into the IRS viewpoint on the issue of interest capitalization for self-constructed assets, and instructs agents how to interpret and apply the rules. Read text of the practice unit on the [IRS practice unit webpage](#) with a posting date of June 19, 2018.

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