



# TaxNewsFlash

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## IRS practice unit: Foreign tax credit carryback and carryover

The IRS Large Business and International (LB&I) division 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 this "process unit" (as referred to by the IRS) is: *Foreign tax credit (FTC) carryback and carryover*

Read this process unit on the [IRS practice unit webpage](#) (posting date of April 5, 2021).

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