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IRS practice unit: Examining a reseller's section 263A computation

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 the "process unit" (as referred to by the IRS) is: *Examining a reseller's 263A computation*

The practice unit provides tax law and audit steps for reviewing a reseller's uniform capitalization cost computations under section 263A.

Read the practice unit on the [IRS practice unit webpage](#) (posting date of October 1, 2021).

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