

# TaxNewsFlash

United States



No. 2022-203  
July 26, 2022

## IRS practice unit: Allowance of deductions and credits on Form 1120-F delinquent returns

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: *Allowance of Deductions and Credits on 1120-F Delinquent Returns*

Read the process unit on the [IRS practice unit webpage](#) (posting date of July 25, 2022).

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