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IRS practice unit: Rules for determining stock ownership under section 958

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 “concept unit” (as referred to by the IRS) is: *IRC 958 Rules for Determining Stock Ownership*

Read the process unit on the [IRS practice unit webpage](#) (posting date of August 29, 2022).

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