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IRS practice units: Changes in accounting methods

The IRS Large Business and International (LB&I) division publicly released two “practice units”—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.

These “concept” and “process” units (as referred to by the IRS) concern:

- *Identifying and Handling Claims for Changes in Accounting Methods*
- *Accounting Method Basics*

Read the practice units on the [IRS practice unit webpage](#) (posting date of January 17, 2023).

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