



# TaxNewsFlash

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## IRS practice unit: Allocation and apportionment of R&E expenses for tax years beginning before January 1, 2020

The IRS Large Business and International (LB&I) division today 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:

- *How to Allocate and Apportion Research and Experimental (R&E) Expenses for Tax Years Beginning Before 1/1/2020*

Read the process unit on the [IRS practice unit webpage](#).

The process unit replaces the September 5, 2014, process unit titled “How to Allocate and Apportion Research and Experimental (R&E) Expenses” to simply modify the title to clarify that it is applicable to tax years that began before January 1, 2020. No other substantive changes were made.

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