



TaxNewsFlash

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IRS practice unit: Section 250 deduction—foreign-derived intangible income (FDII)

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 “concept” unit (as referred to by the IRS) is: *IRC Section 250 Deduction: Foreign-Derived Intangible Income (FDII)*.

The practice unit is available on the [IRS practice unit webpage](#) (dated October 30, 2024) and was updated to remove references to resources that are no longer available and supersedes the 2021 practice unit with the same title.

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