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IRS practice unit: Examining a reseller's 263A computation

The IRS Large Business and International (LB&I) division released an updated "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:

- *Examining a Reseller's 263A Computation*

This practice unit supersedes the previously published practice unit with the same title published on September 17, 2021. The practice unit was updated to delete the law regarding pre-enactment and post-enactment rules for purposes of identifying section 471 costs.

The practice unit is dated December 6, 2024, and is available on the [IRS practice unit webpage](#).

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