



TaxNewsFlash

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IRS practice units: Partnership liabilities, outside basis, and liquidating distributions; partial disposition of a building

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

- [Recourse vs. Nonrecourse Liabilities](#) (referred to as a “concept unit”)
- [Partner’s Outside Basis](#) (“process unit”)
- [Liquidating Distributions of a Partner’s Interest in a Partnership](#) (“transaction unit”)
- [Identifying a Taxpayer Electing a Partial Disposition of a Building](#) (“process unit”)
- [Examining a Taxpayer Electing a Partial Disposition of a Building](#) (“process unit”)

The practice units are all dated February 4, 2025, and are available on the [IRS practice unit webpage](#).

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