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IRS practice units: Deductions and credits on Form 1120-F delinquent returns; deductions for nonresident alien individuals; branch-level interest tax concepts

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

- [Allowance of Deductions and Credits on 1120-F Delinquent Returns](#)—this “process unit” was updated to remove references to resources that are no longer current or available, to update the effective date of IRM 4.61.14 and to update technical contents on slides 8, 11, 16 and 17 to ensure agreement with the updated IRM. Minor typographical or formatting errors were corrected throughout the unit. It supersedes the July 8, 2022, practice unit of the same title.
- [Allocation and Apportionment of Deductions for Nonresident Alien Individuals](#)—this “concept unit” was updated to edit information related to resources, to remove a reference that is no longer available, and for editorial changes, and supersedes the October 12, 2016, practice unit with the same title.
- [Branch-Level Interest Tax Concepts](#)—this “concept unit” was updated to remove references to resources that are no longer current or available, to update the image of the form 1120-F, Section III on slide 14 to the 2023 version, and to correct minor typographical or formatting errors. It supersedes the July 6, 2015, practice unit of the same title.

The practice units are available on the [IRS practice unit webpage](#).

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