



TaxNewsFlash

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IRS practice units: Foreign tax redeterminations; failure to file Form 3520/3520-A penalties

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

- [Foreign Tax Redeterminations](#)—This “concept unit” updates the June 3, 2021, practice unit with the same title. The update provides some clarifying narrative as well as removing items of reference that are obsolete.
- [Failure to File the Form 3520/3520-A – Penalties](#)—This “process unit” replaces the practice unit with the same title dated September 16, 2015. The practice unit was updated for Revenue Procedure 2020-17 and Proposed Treasury Regulation 1.6048-5 as well as some updates to referenced resources.

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

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