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IRS practice unit: Self-employment tax in U.S. territories

The IRS Large Business and International (LB&I) division today publicly released a “practice unit”—one 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 practice unit is: *U.S. Territories – Self-Employment Tax*

Text of the practice unit is available on the IRS practice unit [webpage](#) (January 10, 2018).

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