



# LB&I Instructs Field Agents on How to Audit the Subpart F Manufacturing Exception

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*Corporate Client Alert*

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Ivins attorney Helna Klumpp authored the enclosed article entitled "*LB&I Instructs Field Agents on How to Audit the Subpart F Manufacturing Exception.*"

In the midst of all the hubbub surrounding the new tax reform law, the IRS Large Business & International division last week quietly posted to its website a new "Practice Unit" to educate its examiners on how to audit a taxpayer's reliance on the subpart F substantial contribution test under the manufacturing exception.

Follow the link below to view full article in our January 11, 2018 *Ivins, Phillips & Barker's Corporate Client Alert.*

- Client Alert