

Published on *The National Law Review* <https://natlawreview.com>

IRS Releases Practice Unit on Statutes of Limitation

Article By:

Elizabeth Chao

The expiration of the time for the Internal Revenue Service (IRS) to assess tax can bring closure on prior tax and financial reporting positions for taxpayers. We have previously [reported](#) and written for the International Tax Journal about tax statutes of limitation both generally and in the international tax context. As a follow-up to those materials, we wanted to alert you that the IRS recently [released a Practice Unit](#) providing an overview of statutes of limitation on the assessment of tax. These materials are all good resources and starting points for taxpayers and practitioners with questions on statutes of limitation.

© 2025 McDermott Will & Emery

National Law Review, Volume VIII, Number 103

Source URL: <https://natlawreview.com/article/irs-releases-practice-unit-statutes-limitation>