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submitted on or after April 26, 2016. Revenue Procedures | Internal Revenue Service Find 9780791355350 Saltzman's IRS Practice and Procedure - Revised Study Problems by at over 30 bookstores. Buy, rent or sell. Saltzman's IRS Practice and Procedure - Revised Study Problems IRS Practice and Procedure. Individual Income Taxation. The IRS on Tuesday updated the rules for using per-diem rates to substantiate the amount of ordinary and necessary business expenses paid or incurred while traveling away from home in light of changes enacted by the law known as the Tax Cuts and Jobs Act (TCJA), P.L. 115-97 (Rev. Proc. 2019-48). Per-diem method clarified in light of TCJA changes

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