

From: [Firestone, Paula](#)
To: [Wortherly, Kenya](#); [Couden, Andrew](#); [Hicks, Shawne](#); [Nguyen, Tan](#); [Firestone, Paula](#)
Cc: [Conway, Neal](#); [Couden, Andrew](#); [Fells, Chloe](#); [Gobble, Daniel](#); [Jones, John](#); [Liss, Amy](#); [Murphy, Erin](#); [Powers, Michelle](#); [Ravulapalli, Vijay](#); [Stelter, Paul](#); [Wye, LaShaun](#); [Gouse, Donna](#); [Demiraydin, Murat](#); [White, Cassandra](#); [Cruz, Ricky](#); [McGill, Ricky](#); [Haile, Ammanuel](#); [Baird, Sally](#); [Winthrop, Katie](#); [Hall, Justyna](#); [Wong, Raymond](#); [Spicer, Jessica](#)
Subject: IRC Training Additional Notes (Self-Study) {FOR YOUR REVIEW}
Date: Thursday, May 22, 2025 2:56:20 PM
Attachments: [image003.png](#)
[image001.png](#)

Hi Team:

Detailed specifics for your self-study are described below.

Part I: 13 Training Exercises are in Modules.

We'll go over these exercises together when we meet, but you can use for advance self-study. The table, below, elaborates on prior e-mails. Take the opportunity to try your hand at a few.

As stated previously, you can find the modules in: Tax&Accounting\Operations\Content Oversight\IRC Code Update\IRC Training Module-Paula.

Name	Status	Date modified	Type	Size
Appendix How To Use Code Affected List...		5/8/2025 2:41 PM	Microsoft PowerPo...	1,287 KB
IRC TRAINING INDEX Nov 21 2023.docx		5/7/2025 1:18 PM	Microsoft Word D...	33 KB
IRC Training Module 1 Oct 5 2023.pptx		5/6/2025 10:29 AM	Microsoft PowerPo...	4,144 KB
IRC Training Module 2 Oct 12, 2023.pptx		5/20/2025 12:29 PM	Microsoft PowerPo...	3,453 KB
IRC Training Module 3 October 19, 2023...		10/18/2023 1:30 PM	Microsoft PowerPo...	3,597 KB
IRC Training Module 5 Nov 16, 2023 Sessi...		5/20/2025 11:46 AM	Microsoft PowerPo...	22,586 KB
IRC Training Module_4 Nov 2, 2023.pptx		11/2/2023 10:45 AM	Microsoft PowerPo...	4,643 KB
IRC Training Module_5 Nov 9, 2023 Sessi...		5/20/2025 12:01 PM	Microsoft PowerPo...	14,894 KB
PL 118-41 Code Affected List (Act langua...		5/9/2025 10:45 AM	Microsoft Excel W...	18 KB
PL 118-41 for IRC Training.pdf		5/9/2025 9:46 AM	Adobe Acrobat D...	194 KB

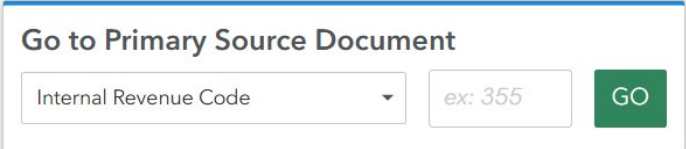
To effectively complete the training, you need to use the Act language and your personal copy of the BWIP archive Code section (USARC-REF) that you copied from BWIP Q- PF5147. In real life you'll also use the CAL (Code Affected List Spreadsheet) to help guide you. CAL is not available for these exercises.

Training Module Number	Subject	In Module Training Exercise Slides [Topic]	Use in Conjunction with Public Law Number (P.L. __)	Make Copy of Archive Code Section in BWIP Q, PF-5147 to use with training
Training Module 1	Overview	No training slides	N/A	N/A
Training Module 2	History Source Cites	Slides 14-15 [Group Source Cites]	P.L. 117-58 , Act Sec: Div. H, title I, Sec. 80101(a)	usarc-ref/2020/0269503 Sec. 9503 [2020 year]
Training Module 2	History Source Cites	Slides 16-17 [Group Source Cites]	P.L. 117-328 , Act Sec: Div. H, title I, Sec. 80102(e)(1)-(2)	usarc-ref/2020/ 0269503 Sec. 9503 [2020 year]
Training Module 2	History Source Cites	Slides 18-19 [Base Source Cite]	P.L. 117-328 , Act Sec: Div. T, title I, Sec. 309(a)	usarc-ref/2020/ 0260139C Sec. 139C [2020 year]
Training Module 3	Background Notes: Effective Date	Slides 12-13 [On Enactment]	P.L. 117-58 , Act Sec: Div. H, title I, Sec. 80101(a)	usarc-ref/2020/ 0269503 Sec. 9503(b)(6)(B), (c)(1), (e)(3) [2020 year]
Training Module 3	Background Notes: Effective Date	Slides 14-15 [In general]	P.L. 117-58 , Act Sec: Div. H, title I, Sec. 80102(a)(1)(C), 80102(a)(2)(D)	usarc-ref/2020/ 0264081 Sec. 4081(d)(1), (d)(3) [2020 year]
Training Module 4	Background Notes: Amendments	Slides 12-13 [Amended-Strike/Insert]	P.L. 117-58 , Act Sec: Div. H, title I, Sec. 80102(a)(1)(C), 80102(a)(2)(D)	usarc-ref/2020/0269503 Sec. 9503(b)(6)(B), (c)(1), (e)(3) [2020 year]

Training Module 4	Background Notes: Amendments	Slides 16-17 [Redesignated & added paragraphs]	P.L. 113-159. Act Sec. Title II, Sec. 2002(a)	usarc-ref/2014/ 0269503 <i>Sec. 9503(f)(5) redes par (5) as (f)(7), new par. (5), (6).</i> [2014 year]
Training Module 4	Background Notes: Amendments	Slides 19-20 [Struk Lower-Level Division]	P.L. 114-113. Act Sec. Div. B, title III, Sec. 302(b)	usarc-ref/2015/0260529 <i>Sec. 529(c)(3)(D)</i> [2015 year]
Training Module 5A	Editor's Notes	Slides 15-16 [Delayed Eff. Date Editor's Note]	P.L. 117-58. Act Sec: Div. B, title III, Sec. 80201(b)(2)	usarc-ref/2020/0264671 <i>Sec. 4671(b)(2)</i> [2020 year]
Training Module 5A	Editor's Notes	Slides 17-19 [Delayed Eff. Date Editor's Note]	P.L. 117-169. Act Sec: title II, Sec. 13303(a)(1)	usarc-ref/2020/0260179D <i>Sec. 179D(b)</i> [2020 year]
Training Module 5B	Language (Putting it all together)	Slides 9-10 [Strike/Insert]	P.L. 117-58. Act Sec: Div. H, title I, Sec. 80101(a)(1)-(2)	usarc-ref/2020/0269503 <i>Sec. 9503(b)(6)(B), (c)(1), (e)(3)</i> [2020 year]
Training Module 5B	Language (Putting it all together)	Slides 13-14 [Struck Lower-Level Division, with Delayed Eff. Date, After Note]	P.L. 117-169. Act Sec: title I, Sec. 13203(c)(2).	usarc-ref/2012'0260040A <i>Sec. 40A(f)(4)</i> [2012 year]
Training Module 5B	Language (Putting it all together)	Slide 16-17 [Redes & Add Paras.]	P.L. 113-159. Act Sec. title II, Sec. 2002(a)	usarc-ref/2012/0269503 <i>Sec. 9503(f)(5) redes. par (5) as (f)(7), new par. (5), (6).</i> [2012 year]

Part II

Additional Training using P.L. 118-63 (very easy law!). Free form training – no answers are provided but you can check your work against [BTAX Current Code](#).

Link to BTAX Current Code = https://www.bloomberglaw.com/product/tax/toc_view_menu/860 OR (easier method) Use Go To Code Section on BTAX Federal tab: https://go.bloombergtax.com/product/tax/page/page_federal 		Use in Conjunction with Public Law Number (P.L. 118-63)	Make Copy of Archive Code Section in PF5147 to use with training
		P.L. 118-63 , title XIII, Sec. 1302(c)(3)	Sec. 4261, Year 2023 usarc-ref/2023/0264261
		P.L. 118-63 , title XIII, Sec. 1302(c)(1)	Sec. 4043, Year 2023 usarc-ref/2023/0264243
		P.L. 118-63 , title XIII, Sec. 1302(b)(2)	Sec. 4271, Year 2023 usarc-ref/2023/0264271
		P.L. 118-63 , title XIII, Sec. 1302(a)	Sec. 4081 Year 2023 usarc-ref/2023/0264081

Happy Self-Study!

PS: Here's a copy of [BWIP Q -PF5147](#) for reference:

[<https://bwip.bindg.com/wip>]

Actions	Edit	View	Status
			PF5147 Do Not Release * 48.34403
			PF5147 Do Not Release * 28.29023
			PF5147 Do Not Release * 8.6403
			PF5147 Do Not Release * 82.8903
			PF5147 Do Not Release * 114.6703
			PF5147 Do Not Release * 1.208.3703
			PF5147 Do Not Release * 1.208.0003
			PF5147 Do Not Release * 50.8903
			PF5147 Do Not Release * 105.0903
			PF5147 Do Not Release * 164.0403
			PF5147 Do Not Release * 10.8903

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Subject: IRC Training Additional Notes (Self-Study)

Training Modules:

As Tan indicated in his e-mail dated 5/8/25, IRC Training Modules 1-5B are available here:
Tax&Accounting\Operations\Content Oversight\IRC Code Update\IRC Training Module – Paula.

Review in sequence:

- Training Module 1 = Overview
- Training Module 2 = History/source Cites
- Training Module 3 = Background Notes – Effective Date
- Training Module 4 = Background Notes - Amendments
- Training Module 5A= Editor's Notes for Language
- Training Module 5B = Language
- Resources = Follow End of 5B
- PDF Index to Training Modules = Use to search for topic and find out module and page.
- Appendix = How to use Code Affected Spreadsheet.

(Where available, use animation pane to view animations on slides.)

Hands on Training:

After you've digested the modules, you can work on code updates for PL 118-41, which was enacted March 8, 2024, during the 118th Congress.

What you need:

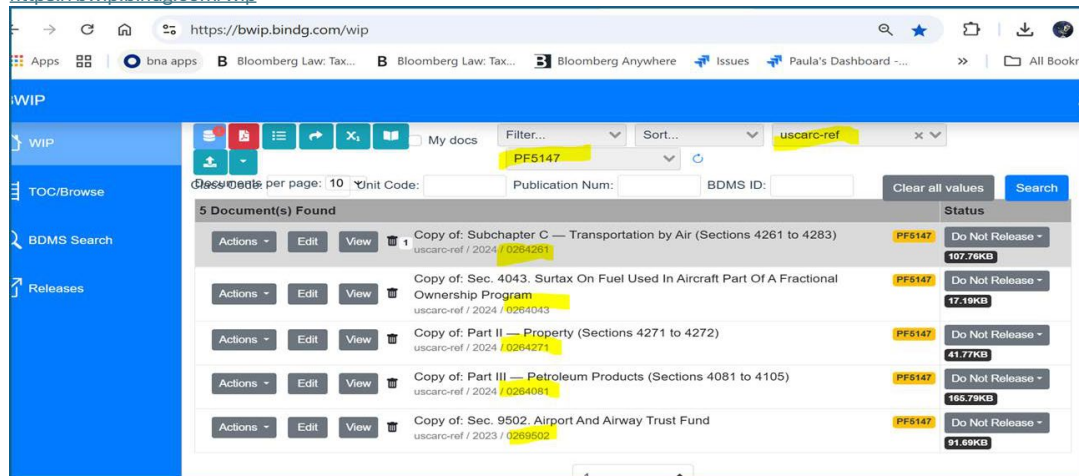
PDF of 118-41: A PDF of the law is available in: Tax&Accounting\Operations\Content Oversight\IRC Code Update\IRC Training Module – Paula. You can also find the law on Congress.gov.

Code Section Affected List: A copy of the Master Code Affected Excel Spreadsheet is available in the same directory. Name: 118-41 Code Affected List (Act language). Copy this file to your computer.

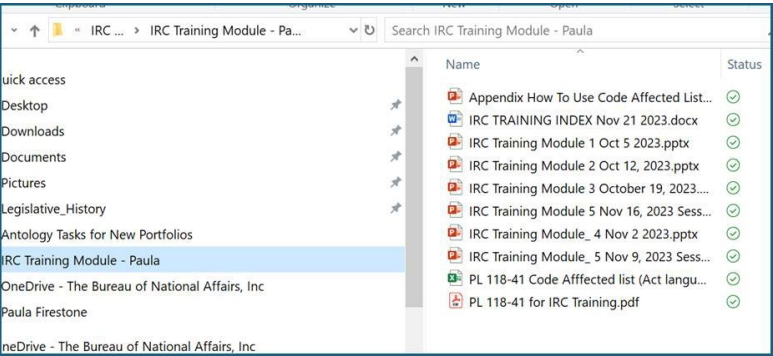
118-41 Code sections in BWIP: Open BWIP and work on individual Code sections for PL 118-41. Go to my Q – **PF5147** and send a copy of the IRC file(s) to your personal Q and using the PDF of the law. **DO NOT PUBLISH YOUR FILES!**

BWIP Q = PF5147 (don't use the PF5147tmfed)

<https://bwip.bindg.com/wip>



View of directory: Tax&Accounting\Operations\Content Oversight\IRC Code Update\IRC Training Module – Paula



END

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