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IRS Issues Final and Temporary Debt-Equity Regulations Under Section 385

October 26, 2016

On October 13, 2016, the Treasury Department and the Internal Revenue Service issued final and temporary regulations under section 385. The final and temporary regulations recharacterize certain debt instruments as equity for all federal income tax purposes. Please click here for our client alert which contains a summary and analysis of the effects of these regulations.

Read the full text of this alert.

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