

## Federal Tax Regulations Issued in 2020 (at 8/24/21)

The table below lists the Federal Tax Regulations issued in 2020. The links will take you to the regulations in the Federal Register.

Form <http://www.regulations.gov>

Federal Register <https://www.federalregister.gov>

IRS.gov <https://www.irs.gov>

IRS.gov <https://www.irs.gov/efile>

Office of Information <https://www.irs.gov/efile>

Office of Tax Administration <https://www.irs.gov/efile>

IRS website on Affordable Care Act <https://www.irs.gov/efile>

PPP: Treasury Department <https://www.irs.gov/efile>

Business <https://www.irs.gov/efile>

2021 2020 2019 2018 2017 2016 2015 2014 2013 2012 2011

California - see Federal Tax Board

Title of Regulation	Status	Citation	<a href="#">IRC Sections</a>	Additional Information
Inv Opport unit y Funds	Fina	<a href="#">TD 9889</a> (1/13/20)	1402 1502 1504	report ing cert a " in U. S. Correct ion <a href="#">FR 130463/6/20</a> "fina l regula m t a a x beno sect ion 1402 Inheri ev l respect fina a nBTO 1T d(e-5rel-
TCJA		<a href="#">Adv</a> <a href="#">by RSI</a> (12/19)/1 [544 pa]		ges

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			6041 6071 6072 6081	I d section 201e of t Prot ect ing Am Ta x Hikes Additio nally, the regula elect ingpa a rtingerships tha sect ion 110(b)(4) Bipa rt is These regula ct xpa Forms-2ayers who (series, except 2FormFormB, Form0 (series), Form -M A, Form13099Form Form -B, Form orm 1065 Form " 6069
Det erm MaximVa Vehcle for Use with the Fle et Cent -PerMile Va Rul es  TCJA	Fina lue of a(2/20)	<u><a href="#">TD 9893</a></u>   l ua	61  era tion	“fineregula l a l a t i o n s l e g a l em use in det empl oyers a a include im a form em persona -prov use of he final e regula reflect cha tions a nges m Act (TCJA).
I comTa ng fom s  TCJA	Propregs	<u><a href="#">REG-1327417</a></u> (2/13/20)	3401 3402	“proposed regula rov guida tions t concerningat he a ncomm withold i from im em t hē Act (TCJA), a t he regred 2020-Fornt ing a rela nd prop sed regula a emoyersha wge t pa pl

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Title of Regulation

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Guidance 6033 Rega Reporting Requi of Exem niza	Fina rding	<a href="#">TD 9898</a> (5/28/20)	401 6033 ent s	“fina g infor regul art ing regula tions under sect ion a applica undersectr de t 501) at o reflect not a cert a t ut ory of reporting releas for t a file or 997a inform nnua ha t he prev ns were a d. This regulat s exam t f orga at ions niz <a href="#">I-202003</a> (5/26/20) R

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Title of Regulation

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Title of Regulation	Status	Citation	<a href="#">IRC Sections</a>	Additional Information
Special Section 6144 Withholding; Credit Amendment [to a regulation]	Reduce Amend a regula ti	TD 9394 (4/29/2008) Amendment 2008-11/20	1446	a t y Tra nd An HeanspaTo Put l Pa t ient s First . <a href="#">I-2020-16</a> (6/8/20) R "correction" <a href="#">Final Reg on 9394</a> which was <a href="#">Decis</a> published in the <a href="#">Federal Register</a> ended ent

Title of Regulation	Status	Citation	<a href="#">IRC Sections</a>	Additional Information
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Title of Regulation	Status	Citation	<a href="#">IRC Sections</a>	Additional Information
Guidance under Section 954(b)(4) Rega IncomSubject o a Ra igTax t e of Fore  TCJA	Propregs	<a href="#">REG-1277319</a> r(7/23/20) High	954	the charging of user fees <a href="#">I-202059</a> (7/5/20) R “proposed reg under thertsilpa a int a -t a no g ibs de com rega tea rding t hen subject to a ra reing t This gl e of fo x. proposed regonsa under fo hen in trting prov oreign corpors to fa t is a of cer d h e inpropus regul a Theproposed regonsa would sa t ff

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Title of Regulation	Status	Citation	<a href="#">IRC Sections</a>	Additional Information
Eligible S Corporations	Final ruling	<a href="#">TD 914</a> (10/20/20)	316 481 1362	“final regulation v. judicial definition of a term not eligible for distribution”- cn465. 72(i) 1u( o) h 4. 1( o (
TCJA		<a href="#">Advance release</a> (9/15/20)	1371 1377	se a

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Title of Regulation	Status	Citation	<a href="#">IRC Sections</a>	Additional Information
Redeterminations,			954	
Foreign Tax Credit			960	
Disaster Relief	Illowa		965	
Section 965(g),			1502	
Consolidated				
Hybrid Arrangements				ent s a nd
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Section 510				
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Title of Regulation

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Title of Regulation	Status	Citation	<a href="#">IRC Sections</a>	Additional Information
				pa rt ners. Correct in 13103(21) Notice 2021(8/24)21 ends the effectiv t ra nsfers tha
Consolida Opera	Fina ting L	<a href="#">TD 9927</a> (10/27/20)	1502 1503	“final regula under sect 1502 ab 1503 be t Interna de(Consolid Rev te2* O
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Rev of Regula Other Relief to Support Economic Revoy	Request for a regas a requirems	<a href="#">FR 73252</a> (11/7/20) 11 nd gency	a er	Repl æm a s t echnhea de a ol icymcha nges ext ending for Pe e Yea hs, (PY) 5 crea episodaed extingna slla n circum -19 policyprovng two sta reconcilia PY 5, a diing DE 521 fnd a 522 forahip dures. This enemproce reglaionsega t rding cov serves to im he CARES Act, ie which short ens t fra t in h d non- m gra hea ndfa lth pladehe issuensfering gran- d group nolndfa hea t h sira nce cov cost shg qua us pnevlyifying corona includingmrec COVI -19im FC m a lso rev ibilities public notice require ost ard public pa wa ent requiem Wa entis f 1332 of t h e Pa Prot ect f o r d a Ca Act (PPACA) during bl t h e p a r gency for -COVI h en 19:
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Title of Regulation

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Title of Regulation	Status	Citation	IRC Sections	Additional Information
Rules		<a href="#">Ltr Rul 2020112301</a> (11/23/20)		Code with respect to a qualified plan or IRA. This document contains the final regulations under Section 401(a)(9) regarding information regarding the distribution of a lump sum distribution from a qualified plan or IRA. The final regulations are effective for distributions made after 12/31/2019. This document is published in the Internal Revenue Bulletin for 11/23/2020.
State transition Like-Kind Exchange  TCJA	Final	<a href="#">TD 9935</a> (12/2/20)  <a href="#">Adv 2020112301</a> (11/23/20)	1031	“final regulations under Section 1031 regarding the application of the like-kind exchange rules to certain non-real property interests. The final regulations apply to exchanges of non-real property interests that are held by individuals, trusts, or estates. The final regulations are effective for exchanges made after 12/31/2019. This document is published in the Internal Revenue Bulletin for 12/2/2020. Corrected in <a href="#">FR 2021022201</a> (2/22/21). <a href="#">Ltr Rul 2020112301</a> (11/23/20)

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Title of Regulation

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