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KPMG report: Regulations addressing tax treatment of U.S.

Final Regulations Issued Regarding Partnerships and S Corporations ...

[Section 1248 Attribution Principles - Federal Register](#)

NYSBA Tax Section Addresses Partnership Concerns in PTEP Regs

eCFR :: 26 CFR 1.1248-1 -- Treatment of gain from certain sales or ...

Final Subpart F Regulations and Domestic Partnership Tax Reporting

Code of Federal Regulations Title 26. Internal Revenue § 26.1.1248-1 ...

[Publication 541 \(12/2025\), Partnerships - Internal Revenue Service](#)

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