A Principal Purpose: 194 Entries and Counting

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**Introduction**

Much has been written recently on the use of the “a principal purpose” standard in anti-avoidance tax regulations[[1]](#footnote-1), most recently by a Tax Notes columnist who, quite accurately, states once again that this standard of regulatory behavior is ultra vires.[[2]](#footnote-2) How far has this standard proliferated so far over the past several decades? It seems quite far.

So far, I see one hundred ninety-four entries for Treasury Decisions using the term “a principal purpose”, dating back to 1990. These rules run the gamut, the latest being contained in the final foreign tax credit regulations relating to back-to-back loan arrangements[[3]](#footnote-3). I count twenty-seven final or temporary regulations issued during the current administration containing such a rule[[4]](#footnote-4), the last, T.D. 9812, clearly being a carryover from the then prior administration. The treasury decisions in which those rules are imposed are listed at part I of the Appendix below.

Similarly, I see one hundred thirty-four proposed regulations using the term “a principal purpose”, dating back to 1982. I count twenty-four of those rules being issued under the current administration.[[5]](#footnote-5) Thus, the current administration appears to be responsible for about fifty final or proposed regulations containing the “a principal purpose” standard out of a total of approximately three hundred plus items. There are undoubtedly more. The proposed regulations in which those rules are proposed are listed at part II of the Appendix below.

**Commentary**

There are way too many of these “a principal purpose” anti-avoidance rules to sustain a rational tax system. However, for all of its expansive use, there is very little case law examining the meaning of the term.[[6]](#footnote-6) Why not? Is it too nebulous a concept to judicially examine? Are taxpayers and the courts being too deferential to the IRS on these rules? Is the taxpayer afraid of challenging such a vague rule under standards that used to predominant the examination of tax regulations in the days of tax exceptionalism? Given the recent trend of Administrative Procedure Act (APA) challenges, will this now change and a challenge or two under the APA take hold?

These rules are understandable from the IRS point of view. After all, when drafting a detailed regulation something could be left out and so why not just “seal any unknown leaks” by adding such a rule? No matter that a taxpayer will never be able to evaluate whether its behavior under such a rule is covered given its vagueness except in cases where the taxpayer is “dumb but lucky”, meaning that it gave no thought at all about tax and just lucked into it. A good reward then for a bad businessman.

A taxpayer’s predominant purpose need not be tax driven to fall within such a rule. The taxpayer’s tax purpose must just be important but the non-tax factors can greatly predominant and the taxpayer will still violate the rule. And the taxpayer can have a good non-tax business purpose for the transaction and still violate the rule.

Now, the IRS will undoubtedly say, if asked and answered, that it cannot be held to a standard where objectively written rules can be expected to cover every circumstance or transaction covered by the particular rule and so in goes the “a principal purpose” anti-avoidance rule. But are these types of rules valid and not ultra vires when they are so vague that except in highly abusive cases the particular behavior cannot be evaluated ahead of time?

It seems that this is indeed the case. We will see when the courts finally weigh in.

**Appendix**

1. **List of Final Regulations[[7]](#footnote-7)**
2. [T.D. 9922](https://www.taxnotes.com/lr/resolve/federal-research-library/final-ftc-regs-address-calculation-issues/2d0f8?highlight=%22a%20principal%20purpose%22) Final FTC Regs Address Calculation Issues
3. [T.D. 9921](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-address-source-of-income-from-some-property-sales/2d0cz?highlight=%22a%20principal%20purpose%22) Final Regs Address Source of Income From Some Property Sales
4. [T.D. 9919](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-issues-final-regs-on-dispositions-of-partnership-interests/2czdy?highlight=%22a%20principal%20purpose%22) IRS Issues Final Regs on Dispositions of Partnership Interests
5. T.D. 9910 IRS Issues Preliminary Version of Final BEAT Regs With Waiver Rule
6. [T.D. 9910](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-official-version-of-final-beat-regs-with-waiver-rule/2d1pl?highlight=%22a%20principal%20purpose%22) IRS Publishes Official Version of Final BEAT Regs With Waiver Rule
7. [T.D. 9909](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-published-on-amounts-eligible-for-look-through-exception/2cw60?highlight=%22a%20principal%20purpose%22) Final Regs Published on Amounts Eligible for Look-Through Exception
8. [T.D. 9905](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-business-interest-expense-deduction-limit/2cryr?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Business Interest Expense Deduction Limit
9. [T.D. 9901](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-fdii-and-gilti-deductions/2cptz?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on FDII and GILTI Deductions
10. [T.D. 9896](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-guidance-on-some-hybrid-arrangements/2cczg?highlight=%22a%20principal%20purpose%22) Final Regs Provide Guidance on Some Hybrid Arrangements
11. [T.D. 9895](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-covered-asset-acquisitions/2c9q2?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Covered Asset Acquisitions
12. [T.D. 9891](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-address-transfers-to-foreign-partners/2c2zf?highlight=%22a%20principal%20purpose%22) Final Regs Address Transfers to Foreign Partners
13. [T.D. 9885](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-base-erosion-and-antiabuse-tax/2b5s4?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Base Erosion and Antiabuse Tax
14. [T.D. 9883](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-ownership-attribution-rules-for-cfc-purposes/2b4l8?highlight=%22a%20principal%20purpose%22) Final Regs Provide Ownership Attribution Rules for CFC Purposes
15. [T.D. 9882](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-foreign-tax-credit-regs/2b5s0?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Foreign Tax Credit Regs
16. [T.D. 9877](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-focus-on-partnership-bottom-dollar-payment-obligations/2b0hm?highlight=%22a%20principal%20purpose%22) Final Regs Focus on Partnership Bottom-Dollar Payment Obligations
17. [T.D. 9876](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-remove-temporary-partnership-liability-regs/2b0hl?highlight=%22a%20principal%20purpose%22) Final Regs Remove Temporary Partnership Liability Regs
18. [T.D. 9866](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-guidance-on-gilti-foreign-tax-credits/29m9x?highlight=%22a%20principal%20purpose%22) Final Regs Provide Guidance on GILTI, Foreign Tax Credits
19. [T.D. 9865](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-temporary-regs-on-dividends-received-deduction/29m9w?highlight=%22a%20principal%20purpose%22) IRS Publishes Temporary Regs on Dividends Received Deduction
20. [T.D. 9857](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-branch-currency-transaction-regs/29h2l?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Branch Currency Transaction Regs
21. [T.D. 9847](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-revises-final-regs-on-section-199a-passthrough-deduction/293m8?highlight=%22a%20principal%20purpose%22) IRS Revises Final Regs on Section 199A Passthrough Deduction
22. [T.D. 9846](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-issues-final-transition-tax-regs/2920s?highlight=%22a%20principal%20purpose%22) IRS Issues Final Transition Tax Regs
23. [T.D. 9834](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-inversion-transactions/287bj?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Inversion Transactions
24. [T.D. 9827](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-regs-expand-religious-objections-to-contraceptive-coverage/1wfyc?highlight=%22a%20principal%20purpose%22) Temporary Regs Expand Religious Objections to Contraceptive Coverage
25. [T.D. 9825](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-address-transactions-involving-federal-bank-assistance/1x75c?highlight=%22a%20principal%20purpose%22) Final Regs Address Transactions Involving Federal Bank Assistance
26. [T.D. 9815](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-issues-final-temporary-dividend-equivalent-regs/d0cv?highlight=%22a%20principal%20purpose%22) IRS Issues Final, Temporary Dividend Equivalent Regs
27. [T.D. 9814](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-regs-address-transfers-to-foreign-partners/d0cr?highlight=%22a%20principal%20purpose%22) Temporary Regs Address Transfers to Foreign Partners
28. [T.D. 9812](https://www.taxnotes.com/lr/resolve/federal-research-library/final-temporary-regs-address-post-inversion-tax-avoidance-deals/d0cp?highlight=%22a%20principal%20purpose%22) Final, Temporary Regs Address Post-Inversion Tax Avoidance Deals
29. [T.D. 9809](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-issues-final-temporary-fatca-regs/d0cn?highlight=%22a%20principal%20purpose%22) IRS Issues Final, Temporary FATCA Regs
30. [T.D. 9795](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-issues-temporary-regs-on-branch-currency-transactions/d0cb?highlight=%22a%20principal%20purpose%22) IRS Issues Temporary Regs on Branch Currency Transactions
31. [T.D. 9794](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-issues-final-regs-on-branch-currency-transactions/d0c9?highlight=%22a%20principal%20purpose%22) IRS Issues Final Regs on Branch Currency Transactions
32. [T.D. 9792](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-issues-final-regs-on-u-s-property-held-by-cfcs/d0c3?highlight=%22a%20principal%20purpose%22) IRS Issues Final Regs on U.S. Property Held by CFCs
33. [T.D. 9790](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-issues-final-temporary-debt-equity-regs/d0c1?highlight=%22a%20principal%20purpose%22) IRS Issues Final, Temporary Debt-Equity Regs
34. [T.D. 9788](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-regs-address-recourse-partnership-liabilities/d0by?highlight=%22a%20principal%20purpose%22) Temporary Regs Address Recourse Partnership Liabilities
35. [T.D. 9787](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-disguised-sales/d0bz?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Disguised Sales
36. [T.D. 9782](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-issued-on-excise-tax-on-foreign-procurement-payments/d0bs?highlight=%22a%20principal%20purpose%22) Final Regs Issued on Excise Tax on Foreign Procurement Payments
37. [T.D. 9777](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-arbitrage-guidance-for-tax-exempt-bonds/d0bm?highlight=%22a%20principal%20purpose%22) Final Regs Provide Arbitrage Guidance for Tax-Exempt Bonds
38. [T.D. 9771](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-issues-final-debt-cancellation-regs-for-some-trusts-entities/d0bf?highlight=%22a%20principal%20purpose%22) IRS Issues Final Debt Cancellation Regs for Some Trusts, Entities
39. [T.D. 9761](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-regs-address-post-inversion-tax-avoidance-transactions/d0b3?highlight=%22a%20principal%20purpose%22) Temporary Regs Address Post-Inversion Tax Avoidance Transactions
40. [T.D. 9760](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-published-on-coordination-rule-for-stock-transfers/d0b1?highlight=%22a%20principal%20purpose%22) Final Regs Published on Coordination Rule for Stock Transfers
41. [T.D. 9752](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-issues-final-regs-on-reporting-foreign-financial-assets/d09t?highlight=%22a%20principal%20purpose%22) IRS Issues Final Regs on Reporting Foreign Financial Assets
42. [T.D. 9734](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-temporary-regs-on-dividend-equivalents/d09g?highlight=%22a%20principal%20purpose%22) IRS Publishes Final, Temporary Regs on Dividend Equivalents
43. [T.D. 9733](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-temporary-regs-on-u-s-property-held-by-cfcs/d099?highlight=%22a%20principal%20purpose%22) IRS Publishes Temporary Regs on U.S. Property Held by CFCs
44. [T.D. 9720](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-substantial-business-activity-regs/d08w?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Substantial Business Activity Regs
45. [T.D. 9719](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-temporary-regs-on-notional-principal-contracts/d08v?highlight=%22a%20principal%20purpose%22) IRS Publishes Temporary Regs on Notional Principal Contracts
46. [T.D. 9689](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-published-on-dispositions-of-tangible-depreciable-property/d07v?highlight=%22a%20principal%20purpose%22) Final Regs Published on Dispositions of Tangible Depreciable Property
47. [T.D. 9657](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-temporary-regs-that-modify-final-fatca-regs/cyxj?highlight=%22a%20principal%20purpose%22) IRS Publishes Temporary Regs That Modify Final FATCA Regs
48. [T.D. 9655](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-employer-shared-responsibility-for-health-insurance-coverage/cz1t?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Employer Shared Responsibility for Health Insurance Coverage
49. [T.D. 9654](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-temporary-regs-on-determining-stock-ownership/cz54?highlight=%22a%20principal%20purpose%22) IRS Publishes Temporary Regs on Determining Stock Ownership
50. [T.D. 9638](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-application-of-segregation-rules-to-public-groups/czxf?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Application of Segregation Rules to Public Groups
51. [T.D. 9615](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-temporary-regs-on-coordination-rule-for-indirect-stock-transfers/czrz?highlight=%22a%20principal%20purpose%22) IRS Publishes Final, Temporary Regs on Coordination Rule for Indirect Stock Transfers
52. [T.D. 9614](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-temporary-regs-on-outbound-asset-transfers/czr6?highlight=%22a%20principal%20purpose%22) IRS Publishes Final, Temporary Regs on Outbound Asset Transfers
53. [T.D. 9612](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-tax-treatment-of-noncompensatory-partnership-options/cyxd?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Tax Treatment of Noncompensatory Partnership Options
54. [T.D. 9610](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-long-awaited-final-regs-on-fatca-implementation/czmy?highlight=%22a%20principal%20purpose%22) IRS Publishes Long-Awaited Final Regs on FATCA Implementation
55. [T.D. 9606](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-antiavoidance-rule-aimed-at-deemed-issuing-corporations/d01w?highlight=%22a%20principal%20purpose%22) Final Regs Provide Antiavoidance Rule Aimed at Deemed Issuing Corporations
56. [T.D. 9599](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-publicly-traded-property/czrv?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Publicly Traded Property
57. [T.D. 9595](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-treatment-of-overall-foreign-and-domestic-losses/czj3?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Treatment of Overall Foreign and Domestic Losses
58. [T.D. 9592](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-temporary-regs-on-substantial-business-activities-of-foreign-corporations/czvy?highlight=%22a%20principal%20purpose%22) IRS Publishes Temporary Regs on Substantial Business Activities of Foreign Corporations
59. [T.D. 9591](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-surrogate-foreign-corporations/cz98?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Surrogate Foreign Corporations
60. [T.D. 9564](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-temporary-regs-on-deduction-and-capitalization-of-tangible-assets/d03k?highlight=%22a%20principal%20purpose%22) IRS Publishes Temporary Regs on Deduction and Capitalization of Tangible Assets
61. [T.D. 9557](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-guidance-on-determining-discharge-of-partnership-indebtedness-income/d06p?highlight=%22a%20principal%20purpose%22) Final Regs Provide Guidance on Determining Discharge of Partnership Indebtedness Income
62. [T.D. 9485](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-antiabuse-rule-for-partnership-allocations-for-contributed-property/cyzc?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Antiabuse Rule for Partnership Allocations for Contributed Property
63. [T.D. 9479](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-other-agencies-publishes-regs-on-equity-for-mental-health-treatment/cz9k?highlight=%22a%20principal%20purpose%22) IRS, Other Agencies Publishes Regs on Equity for Mental Health Treatment
64. [T.D. 9477](https://www.taxnotes.com/lr/resolve/federal-research-library/final-temporary-regs-provide-antiavoidance-rule-targeting-deemed-issuing-corporations/cyyt?highlight=%22a%20principal%20purpose%22) Final, Temporary Regs Provide Antiavoidance Rule Targeting Deemed Issuing Corporations
65. [T.D. 9453](https://www.taxnotes.com/lr/resolve/federal-research-library/final-temporary-regs-provide-guidance-on-surrogate-foreign-corporations/czmd?highlight=%22a%20principal%20purpose%22) Final, Temporary Regs Provide Guidance on Surrogate Foreign Corporations
66. [T.D. 9442](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-treatment-of-intercompany-obligations/czv8?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Treatment of Intercompany Obligations
67. [T.D. 9400](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-temporary-regs-on-killer-b-reorganizations-involving-foreign-corporations/czlw?highlight=%22a%20principal%20purpose%22) IRS Publishes Final, Temporary Regs on 'Killer B' Reorganizations Involving Foreign Corporations
68. [T.D. 9371](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-temporary-regs-on-recapture-of-overall-domestic-losses-in-connection-with-foreign-tax-credit-claims/czp4?highlight=%22a%20principal%20purpose%22) IRS Publishes Temporary Regs on Recapture of Overall Domestic Losses in Connection With Foreign Tax Credit Claims
69. [T.D. 9321](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-nonqualified-deferred-compensation-plans/czwh?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Nonqualified Deferred Compensation Plans
70. [T.D. 9315](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-treatment-of-dual-consolidated-losses/d05z?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Treatment of Dual Consolidated Losses
71. [T.D. 9314](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-depreciation-of-exchanged-macrs-property/cz32?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Depreciation of Exchanged MACRS Property
72. [T.D. 9302](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-esops-holding-s-corporation-stock/czkn?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on ESOPs Holding S Corporation Stock
73. [T.D. 9289](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-treatment-of-disregarded-entities/czfl?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Treatment of Disregarded Entities
74. [T.D. 9273](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-carryover-of-tax-attributes-in-transfers-from-foreign-corporations/cznp?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Carryover of Tax Attributes in Transfers From Foreign Corporations
75. [T.D. 9265](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-temporary-regs-on-treatment-of-foreign-parents-of-expatriated-entities/cznh?highlight=%22a%20principal%20purpose%22) IRS Publishes Temporary Regs on Treatment of Foreign Parents of Expatriated Entities
76. [T.D. 9263](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regulations-on-domestic-production-activities-deduction/d02b?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regulations on Domestic Production Activities Deduction
77. [T.D. 9251](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-detailing-special-rules-on-controlled-foreign-corporation-earnings-allocations/d060?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs Detailing Special Rules on Controlled Foreign Corporation Earnings Allocations
78. [T.D. 9243](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-statutory-mergers-of-foreign-corporations/cz5d?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Statutory Mergers of Foreign Corporations
79. [T.D. 9238](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-regs-on-affiliate-owned-stock-rule-seeks-to-deter-corporate-inversions-hook-stock-transactions/cyyh?highlight=%22a%20principal%20purpose%22) Temporary Regs on Affiliate-Owned Stock Rule Seeks to Deter Corporate Inversions, 'Hook Stock' Transactions
80. [T.D. 9234](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-private-activity-bond-definition/cznl?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Private Activity Bond Definition
81. [T.D. 9222](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-cfc-earnings-allocations/czps?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on CFC Earnings Allocations
82. [T.D. 9216](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-stapled-foreign-corporations/d00s?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Stapled Foreign Corporations
83. [T.D. 9200](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-temporary-and-proposed-regs-on-foreign-partnership-withholding/d002?highlight=%22a%20principal%20purpose%22) IRS Publishes Final, Temporary, and Proposed Regs on Foreign Partnership Withholding
84. [T.D. 9198](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-anti-morris-trust-regs/d05l?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Anti-Morris Trust Regs
85. [T.D. 9171](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-new-markets-tax-credit-amendments/cz5g?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on New Markets Tax Credit Amendments
86. [T.D. 9169](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-for-cash-deferred-pension-plans/cyyc?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs for Cash, Deferred Pension Plans
87. [T.D. 9164](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-temporary-proposed-regs-on-requirements-for-esops-holding-s-corp-stock/czdg?highlight=%22a%20principal%20purpose%22) IRS Publishes Temporary, Proposed Regs on Requirements for ESOPs Holding S Corp Stock
88. [T.D. 9157](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-treatment-of-contingent-payment-debt-in-foreign-currency/cytz?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Treatment of Contingent Payment Debt in Foreign Currency
89. [T.D. 9115](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-regs-on-depreciation-of-exchanged-macrs-property/cz0y?highlight=%22a%20principal%20purpose%22) IRS Publishes Regs on Depreciation of Exchanged MACRS Property
90. [T.D. 9105](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-regs-on-accounting-method-changes/cz3z?highlight=%22a%20principal%20purpose%22) IRS Publishes Regs on Accounting Method Changes
91. [T.D. 9085](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-arbitrage-private-activity-restrictions-for-tax-exempt-bonds/czgd?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Arbitrage, Private Activity Restrictions for Tax-Exempt Bonds
92. [T.D. 9066](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-narrows-antiabuse-rule-to-certain-outbound-liquidations/d05f?highlight=%22a%20principal%20purpose%22) IRS Narrows Antiabuse Rule to Certain Outbound Liquidations
93. [T.D. 9047](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-corporate-asset-transfers-to-rics-or-reits/d054?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Corporate Asset Transfers to RICs or REITs
94. [T.D. 9016](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-private-activity-bond-regs/cyy2?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Private Activity Bond Regs
95. [T.D. 9009](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-partnership-tax-year/d01m?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Partnership Tax Year
96. [T.D. 9004](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-safe-harbor-for-remic-transfers/cz66?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Safe Harbor for REMIC Transfers
97. [T.D. 8995](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-final-regs-on-midcontract-changes-on-long-term-contracts/cz8j?highlight=%22a%20principal%20purpose%22) IRS Publishes Final Regs on Midcontract Changes on Long-Term Contracts
98. [T.D. 8988](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-publishes-revised-temporary-anti-morris-trust-regs/czxv?highlight=%22a%20principal%20purpose%22) IRS Publishes Revised Temporary Anti-Morris Trust Regs
99. [T.D. 8975](https://www.taxnotes.com/lr/resolve/federal-research-library/new-regs-on-corporate-asset-transfers-to-rics-or-reits/d073?highlight=%22a%20principal%20purpose%22) New Regs on Corporate Asset Transfers to RICs or REITs
100. [T.D. 8973](https://www.taxnotes.com/lr/resolve/federal-research-library/regs-on-foreign-tax-credit-limit-and-loss-allocation/czb4?highlight=%22a%20principal%20purpose%22) Regs on Foreign Tax Credit Limit and Loss Allocation
101. [T.D. 8971](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-regs-on-new-market-tax-credit/cywt?highlight=%22a%20principal%20purpose%22) Temporary Regs on New Market Tax Credit
102. [T.D. 8960](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-anti-morris-trust-regs/czxp?highlight=%22a%20principal%20purpose%22) Temporary Anti-Morris Trust Regs
103. [T.D. 8956](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-gain-recognition-rules-for-transfers-to-foreign-trusts/cz9p?highlight=%22a%20principal%20purpose%22) Final Regs on Gain Recognition Rules for Transfers to Foreign Trusts
104. [T.D. 8955](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-foreign-trusts-with-u-s-beneficiaries/d05g?highlight=%22a%20principal%20purpose%22) Final Regs on Foreign Trusts With U.S. Beneficiaries
105. [T.D. 8941](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-regs-on-private-activity-bonds/czjr?highlight=%22a%20principal%20purpose%22) Temporary Regs on Private Activity Bonds
106. [T.D. 8929](https://www.taxnotes.com/lr/resolve/federal-research-library/final-long-term-contract-regs/cz6h?highlight=%22a%20principal%20purpose%22) Final Long-Term Contract Regs
107. [T.D. 8928](https://www.taxnotes.com/lr/resolve/federal-research-library/final-cobra-continuation-coverage-regs/cz0q?highlight=%22a%20principal%20purpose%22) Final COBRA Continuation Coverage Regs
108. [T.D. 8917](https://www.taxnotes.com/lr/resolve/federal-research-library/irs-adopts-changes-to-regs-on-stepped-rental-agreements/czxn?highlight=%22a%20principal%20purpose%22) IRS Adopts Changes to Regs on Stepped Rental Agreements
109. [T.D. 8913](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-distributions-of-controlled-corporation-stock/czvm?highlight=%22a%20principal%20purpose%22) Final Regs on Distributions of Controlled Corporation Stock
110. [T.D. 8878](https://www.taxnotes.com/lr/resolve/federal-research-library/final-cafeteria-plan-election-regs/cz0v?highlight=%22a%20principal%20purpose%22) Final Cafeteria Plan Election Regs
111. [T.D. 8865](https://www.taxnotes.com/lr/resolve/federal-research-library/regs-on-amortization-of-intangibles/czdw?highlight=%22a%20principal%20purpose%22) Regs on Amortization of Intangibles
112. [T.D. 8853](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-financing-transactions-involving-fast-pay-stock/czg4?highlight=%22a%20principal%20purpose%22) Final Regs on Financing Transactions Involving Fast-Pay Stock
113. [T.D. 8852](https://www.taxnotes.com/lr/resolve/federal-research-library/final-s-corporation-regs/d01t?highlight=%22a%20principal%20purpose%22) Final S Corporation Regs
114. [T.D. 8834](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-distributions-to-foreign-shareholders/d01x?highlight=%22a%20principal%20purpose%22) Final Regs on Distributions to Foreign Shareholders
115. [T.D. 8833](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-foreign-tax-credit-limitation/czf4?highlight=%22a%20principal%20purpose%22) Final Regs on Foreign Tax Credit Limitation
116. [T.D. 8831](https://www.taxnotes.com/lr/resolve/federal-research-library/final-temporary-and-proposed-regs-on-trusts-with-foreign-grantors/czfp?highlight=%22a%20principal%20purpose%22) Final, Temporary, and Proposed Regs on Trusts with Foreign Grantors
117. [T.D. 8824](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-application-of-loss-limits-to-consolidated-groups-published/czgq?highlight=%22a%20principal%20purpose%22) Final Regs on Application of Loss Limits to Consolidated Groups Published
118. [T.D. 8823](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-address-use-of-losses-on-consolidated-returns/cz94?highlight=%22a%20principal%20purpose%22) Final Regs Address Use of Losses on Consolidated Returns
119. [T.D. 8820](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-stepped-rental-agreements/czbw?highlight=%22a%20principal%20purpose%22) Final Regs on Stepped Rental Agreements
120. [T.D. 8812](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-cobra-continuation-coverage-requirements/czrc?highlight=%22a%20principal%20purpose%22) Final Regs on COBRA Continuation Coverage Requirements
121. [T.D. 8805](https://www.taxnotes.com/lr/resolve/federal-research-library/regs-on-foreign-tax-credit-limit-and-loss-allocation/cz9v?highlight=%22a%20principal%20purpose%22) Regs on Foreign Tax Credit Limit and Loss Allocation
122. [T.D. 8802](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-repeal-of-general-utilities-doctrine/czzr?highlight=%22a%20principal%20purpose%22) Final Regs on Repeal of General Utilities Doctrine
123. [T.D. 8787](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-bases-reductions-from-discharge-of-indebtedness-income/czxw?highlight=%22a%20principal%20purpose%22) Final Regs on Bases Reductions from Discharge of Indebtedness Income
124. [T.D. 8762](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-installment-obligations-from-liguidating-corporations/czc8?highlight=%22a%20principal%20purpose%22) Final Regs on Installment Obligations from Liguidating Corporations
125. [T.D. 8757](https://www.taxnotes.com/lr/resolve/federal-research-library/long-awaited-regs-on-private-use-restrictions/czdl?highlight=%22a%20principal%20purpose%22) Long-Awaited Regs on Private Use Restrictions
126. [T.D. 8738](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-and-proposed-regs-on-cafeteria-plan-elections/cz47?highlight=%22a%20principal%20purpose%22) Temporary and Proposed Regs on Cafeteria Plan Elections
127. [T.D. 8718](https://www.taxnotes.com/lr/resolve/federal-research-library/exempt-bond-arbitrage-regs/d03r?highlight=%22a%20principal%20purpose%22) Exempt Bond Arbitrage Regs
128. [T.D. 8712](https://www.taxnotes.com/lr/resolve/federal-research-library/final-private-activity-bond-regs/czvj?highlight=%22a%20principal%20purpose%22) Final Private Activity Bond Regs
129. [T.D. 8707](https://www.taxnotes.com/lr/resolve/federal-research-library/final-foreign-tax-credit-regs/cz46?highlight=%22a%20principal%20purpose%22) Final Foreign Tax Credit Regs
130. [T.D. 8702](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-rules-on-transfers-of-u-s-stock-to-foreign-corporations/cywd?highlight=%22a%20principal%20purpose%22) Final Regs Provide Rules on Transfers of U.S. Stock to Foreign Corporations
131. [T.D. 8687](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-income-sourcing-for-natural-resources-and-inventory/cyv7?highlight=%22a%20principal%20purpose%22) Final Regs on Income Sourcing for Natural Resources and Inventory
132. [T.D. 8686](https://www.taxnotes.com/lr/resolve/federal-research-library/final-qdot-regs/d038?highlight=%22a%20principal%20purpose%22) Final QDOT Regs
133. [T.D. 8684](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-s-corporation-dispositions-of-natural-resource-property/cyx5?highlight=%22a%20principal%20purpose%22) Final Regs on S Corporation Dispositions of Natural Resource Property
134. [T.D. 8682](https://www.taxnotes.com/lr/resolve/federal-research-library/regs-on-stock-distributions-to-foreign-corporations/cywj?highlight=%22a%20principal%20purpose%22) Regs on Stock Distributions to Foreign Corporations
135. [T.D. 8678](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-regs-apply-loss-limits-to-consolidated-groups/czs2?highlight=%22a%20principal%20purpose%22) Temporary Regs Apply Loss Limits to Consolidated Groups
136. [T.D. 8677](https://www.taxnotes.com/lr/resolve/federal-research-library/regs-cover-use-of-losses-on-consolidated-returns/czzg?highlight=%22a%20principal%20purpose%22) Regs Cover Use of Losses on Consolidated Returns
137. [T.D. 8675](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-modifications-of-debt-instruments/cznv?highlight=%22a%20principal%20purpose%22) Final Regs on Modifications of Debt Instruments
138. [T.D. 8674](https://www.taxnotes.com/lr/resolve/federal-research-library/final-oid-regs/cz9h?highlight=%22a%20principal%20purpose%22) Final OID Regs
139. [T.D. 8667](https://www.taxnotes.com/lr/resolve/federal-research-library/final-tax-exempt-leasing-regs-retain-replacement-lease-rules/czjx?highlight=%22a%20principal%20purpose%22) Final Tax-Exempt Leasing Regs Retain 'Replacement Lease' Rules
140. [T.D. 8660](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-transactions-involving-stock-of-common-parent-of-consolidated-group/cyzd?highlight=%22a%20principal%20purpose%22) Final Regs on Transactions Involving Stock of Common Parent of Consolidated Group
141. [T.D. 8658](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-rules-for-determining-interest-expense-of-foreign-corporations/czg3?highlight=%22a%20principal%20purpose%22) Final Regs Provide Rules for Determining Interest Expense of Foreign Corporations
142. [T.D. 8654](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-cod-income-reporting-provide-exclusive-list-of-eight-reporting-events/czv2?highlight=%22a%20principal%20purpose%22) Final Regs on COD Income Reporting Provide Exclusive List of Eight Reporting Events
143. [T.D. 8643](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-rules-for-treatment-of-stock-redeemable-at-a-premium/cysm?highlight=%22a%20principal%20purpose%22) Final Regs Provide Rules for Treatment of Stock Redeemable at a Premium
144. [T.D. 8642](https://www.taxnotes.com/lr/resolve/federal-research-library/partnership-property-distribution-regs-are-finalized/cz30?highlight=%22a%20principal%20purpose%22) Partnership Property Distribution Regs Are Finalized
145. [T.D. 8641](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-cover-tax-treatment-of-federal-assistance-to-troubled-banks/czpl?highlight=%22a%20principal%20purpose%22) Final Regs Cover Tax Treatment of Federal Assistance to Troubled Banks
146. [T.D. 8638](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-and-proposed-regs-on-transfers-of-stock-in-u-s-corporations-to-foreign-corporations/d04x?highlight=%22a%20principal%20purpose%22) Temporary and Proposed Regs on Transfers of Stock in U.S. Corporations to Foreign Corporations
147. [T.D. 8632](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-cost-sharing-arrangements/czyl?highlight=%22a%20principal%20purpose%22) Final Regs on Cost Sharing Arrangements
148. [T.D. 8629](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-rules-on-treating-publicly-traded-partnerships-as-corporations/d02c?highlight=%22a%20principal%20purpose%22) Final Regs Provide Rules on Treating Publicly Traded Partnerships As Corporations
149. [T.D. 8618](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-cfc-definitions/czxl?highlight=%22a%20principal%20purpose%22) Final Regs on CFC Definitions
150. [T.D. 8613](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-and-proposed-regs-on-additional-requirements-for-qdots/cz9r?highlight=%22a%20principal%20purpose%22) Temporary and Proposed Regs on Additional Requirements for QDOTs
151. [T.D. 8611](https://www.taxnotes.com/lr/resolve/federal-research-library/final-conduit-financing-regs-make-few-changes-to-proposed-rules/czvs?highlight=%22a%20principal%20purpose%22) Final Conduit Financing Regs Make Few Changes to Proposed Rules
152. [T.D. 8602](https://www.taxnotes.com/lr/resolve/federal-research-library/final-lobbying-regs/d009?highlight=%22a%20principal%20purpose%22) Final Lobbying Regs
153. [T.D. 8601](https://www.taxnotes.com/lr/resolve/federal-research-library/temporary-and-proposed-regs-issued-on-disallowance-of-deductions-for-club-dues/d04c?highlight=%22a%20principal%20purpose%22) Temporary and Proposed Regs Issued on Disallowance of Deductions for Club Dues
154. [T.D. 8597](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-intercompany-transactions/cz62?highlight=%22a%20principal%20purpose%22) Final Regs on Intercompany Transactions
155. [T.D. 8590](https://www.taxnotes.com/lr/resolve/federal-research-library/final-section-246-regs-specify-when-holding-periods-must-be-reduced/cyst?highlight=%22a%20principal%20purpose%22) Final Section 246 Regs Specify When Holding Periods Must Be Reduced
156. [T.D. 8588](https://www.taxnotes.com/lr/resolve/federal-research-library/final-partnership-anti-abuse-reg-reflects-significant-revisions/cztp?highlight=%22a%20principal%20purpose%22) Final Partnership Anti-Abuse Reg Reflects Significant Revisions
157. [T.D. 8586](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-natural-resource-recapture-property/cz5q?highlight=%22a%20principal%20purpose%22) Final Regs on Natural Resource Recapture Property
158. [T.D. 8579](https://www.taxnotes.com/lr/resolve/federal-research-library/final-rules-on-s-corporation-built-in-gain/czmg?highlight=%22a%20principal%20purpose%22) Final Rules on S Corporation Built-In Gain
159. [T.D. 8578](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-requirements-for-gas-producers-that-effect-out-of-partnership-rules/czj5?highlight=%22a%20principal%20purpose%22) Final Regs on Requirements for Gas Producers That Effect Out of Partnership Rules
160. [T.D. 8566](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-rules-for-general-asset-accounts/d04r?highlight=%22a%20principal%20purpose%22) Final Regs Provide Rules for General Asset Accounts
161. [T.D. 8565](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-define-activity-for-passive-loss-purposes/czck?highlight=%22a%20principal%20purpose%22) Final Regs Define 'Activity' for Passive Loss Purposes
162. [T.D. 8560](https://www.taxnotes.com/lr/resolve/federal-research-library/consolidated-return-regs-for-stock-basis-adjustments/czxb?highlight=%22a%20principal%20purpose%22) Consolidated Return Regs for Stock Basis Adjustments
163. [T.D. 8559](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-change-capitalization-rules-for-pick-and-pack-costs/czw7?highlight=%22a%20principal%20purpose%22) Final Regs Change Capitalization Rules for 'Pick and Pack' Costs
164. [T.D. 8556](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-dastm-accounting/d04w?highlight=%22a%20principal%20purpose%22) Final Regs on DASTM Accounting
165. [T.D. 8552](https://www.taxnotes.com/lr/resolve/federal-research-library/final-transfer-pricing-regs/czby?highlight=%22a%20principal%20purpose%22) Final Transfer Pricing Regs
166. [T.D. 8546](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-issued-on-closing-of-books-election-for-loss-corps/czv7?highlight=%22a%20principal%20purpose%22) Final Regs Issued on Closing-of-Books Election for Loss Corps
167. [T.D. 8539](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-implement-exception-to-debt-financed-income-inclusion/cz06?highlight=%22a%20principal%20purpose%22) Final Regs Implement Exception to Debt-Financed Income Inclusion
168. [T.D. 8538](https://www.taxnotes.com/lr/resolve/federal-research-library/exempt-bond-arbitrage-regs/cz3d?highlight=%22a%20principal%20purpose%22) Exempt Bond Arbitrage Regs
169. [T.D. 8531](https://www.taxnotes.com/lr/resolve/federal-research-library/regs-on-treatment-of-options-in-loss-corporation-context/czzt?highlight=%22a%20principal%20purpose%22) Regs on Treatment of Options in Loss Corporation Context
170. [T.D. 8530](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-insolvency-reorganizations/cyvn?highlight=%22a%20principal%20purpose%22) Final Regs on Insolvency Reorganizations
171. [T.D. 8529](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-rules-for-determining-loss-corporation-qualified-creditor-status/czxy?highlight=%22a%20principal%20purpose%22) Final Regs Provide Rules for Determining Loss Corporation 'Qualified Creditor' Status
172. [T.D. 8518](https://www.taxnotes.com/lr/resolve/federal-research-library/oid-antiabuse-rule/czy4?highlight=%22a%20principal%20purpose%22) OID Antiabuse Rule
173. [T.D. 8517](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-revise-rules-for-debt-instruments-with-oid/cz02?highlight=%22a%20principal%20purpose%22) Final Regs Revise Rules for Debt Instruments with OID
174. [T.D. 8513](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-bad-debt-reserves-of-large-banks/cz4c?highlight=%22a%20principal%20purpose%22) Final Regs on Bad Debt Reserves of Large Banks
175. [T.D. 8491](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-issued-on-notional-principal-contracts/czp5?highlight=%22a%20principal%20purpose%22) Final Regs Issued on Notional Principal Contracts
176. [T.D. 8490](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-modify-stock-ownership-segregation-rules/cztz?highlight=%22a%20principal%20purpose%22) Final Regs Modify Stock Ownership Segregation Rules
177. [T.D. 8487](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-minimum-coverage-requirements-for-employee-plans/d03p?highlight=%22a%20principal%20purpose%22) Final Regs on Minimum Coverage Requirements for Employee Plans
178. [T.D. 8482](https://www.taxnotes.com/lr/resolve/federal-research-library/uniform-capitalization-rules-for-costs-incurred-in-producing-property-and-acquiring-property-for-resale/czk6?highlight=%22a%20principal%20purpose%22) Uniform Capitalization Rules for Costs Incurred in Producing Property and Acquiring Property for Resale
179. [T.D. 8476](https://www.taxnotes.com/lr/resolve/federal-research-library/final-arbitrage-regs-for-tax-exempt-bonds-issued/cz5h?highlight=%22a%20principal%20purpose%22) Final Arbitrage Regs for Tax-Exempt Bonds Issued
180. [T.D. 8472](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-corporate-distributions-to-foreign-corporations/czkv?highlight=%22a%20principal%20purpose%22) Final Regs on Corporate Distributions to Foreign Corporations
181. [T.D. 8462](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-defining-affliated-group/cyv0?highlight=%22a%20principal%20purpose%22) Final Regs Defining Affliated Group
182. [T.D. 8460](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-indebtedness-acquired-by-a-related-party/czcx?highlight=%22a%20principal%20purpose%22) Final Regs on Indebtedness Acquired by a Related Party
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184. [T.D. 8458](https://www.taxnotes.com/lr/resolve/federal-research-library/final-remic-regs/czcn?highlight=%22a%20principal%20purpose%22) Final REMIC Regs
185. [T.D. 8450](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-on-publicly-traded-partnerships-treated-as-corporations/czqq?highlight=%22a%20principal%20purpose%22) Final Regs on Publicly Traded Partnerships Treated as Corporations
186. [T.D. 8446](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-provide-rules-on-payment-of-tax-refunds-to-insolvent-banks/cyt7?highlight=%22a%20principal%20purpose%22) Final Regs Provide Rules on Payment of Tax Refunds to Insolvent Banks
187. [T.D. 8439](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-modify-partnership-disguised-sale-rules/czjt?highlight=%22a%20principal%20purpose%22) Final Regs Modify Partnership Disguised-Sale Rules
188. [T.D. 8419](https://www.taxnotes.com/lr/resolve/federal-research-library/final-one-class-of-stock-rules/cytc?highlight=%22a%20principal%20purpose%22) Final One-Class-of-Stock Rules
189. [T.D. 8418](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-modify-arbitrage-rebate-rules/czfr?highlight=%22a%20principal%20purpose%22) Final Regs Modify Arbitrage Rebate Rules
190. [T.D. 8411](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-revise-rules-on-definitition-of-resident-alien/cz35?highlight=%22a%20principal%20purpose%22) Final Regs Revise Rules on Definitition of 'Resident Alien'
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192. [T.D. 8401](https://www.taxnotes.com/lr/resolve/federal-research-library/final-consolidated-return-regs-on-distributions-after-the-sale-of-a-subsidiarys-stock/czy0?highlight=%22a%20principal%20purpose%22) Final Consolidated Return Regs on Distributions After the Sale of a Subsidiary's Stock
193. [T.D. 8380](https://www.taxnotes.com/lr/resolve/federal-research-library/final-regs-released-on-partnership-liabilities/cytx?highlight=%22a%20principal%20purpose%22) Final Regs Released on Partnership Liabilities
194. [T.D. 8345](https://www.taxnotes.com/lr/resolve/federal-research-library/arbitrage-restrictions-on-tax-exempt-bonds-temporary-and-proposed-regulations-under-section-148/czwd?highlight=%22a%20principal%20purpose%22) Arbitrage Restrictions on Tax-Exempt Bonds -- Temporary and Proposed Regulations Under Section 148
195. [T.D. 8315](https://www.taxnotes.com/lr/resolve/federal-research-library/lookback-method-for-long-term-contracts-final-regulations-under-section-460/czh3?highlight=%22a%20principal%20purpose%22) Lookback Method for Long-Term Contracts -- Final Regulations Under Section 460

**List of Proposed Regulations[[8]](#footnote-8)**

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