Deloitte Tax looks at final regulations addressing qualified pension funds

The Treasury Department and Internal Revenue Service late last month published final regulations under sections 897(l), 1441, 1445, and 1446 regarding gain or loss of a qualified foreign pension fund attributable to certain interests in US real property, and the applicable withholding provisions. The final regulations, which mostly adopt the 2019 proposed regulations, are effective as of December 29, 2022 (the date they were published in the *Federal Register*).
URL: https://www.federalregister.gov/documents/2022/12/29/2022-27978/exception-for-interests-held-by-foreign-pension-funds

Find out more

New alerts from Deloitte Tax LLP provide an overview of the final regulations and discuss the withholding and documentation requirements in the new rules.
URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/TNV/230127_4_suppA.pdf
URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/TNV/230127_4_suppB.pdf

— Michael DeHoff
Tax Policy Group
Deloitte Tax LLP

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