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## IRS Issues Proposed Regulations on Disguised Payments for Services

Proposed regulations relating to disguised payments for services made by partnerships to service providers, if finalized, would affect many taxpayers, particularly private equity and others in the investment fund industry. This article provides an overview of the proposed regulations, makes observations regarding their application, and explains why the proposed regulations should be considered when evaluating both existing and future arrangements.

[Read the article](#) ▶

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