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Regulations pending OIRA review: Tax treatment of cloud computing, computer programs, digital content

OMB's Office of Information and Regulatory Affairs (OIRA) reported it has received for review from the U.S. Treasury Department proposed regulations concerning the tax treatment relating to cloud computing and other computer-related transactions (sources inside or outside the United States).

According to OIRA, the proposed regulations were received for review on June 13, 2019, and are identified as follows:

- **[RIN: 1545-BM41](#)**: *Characterization of certain cloud transactions*

A brief description of these regulations, as provided on the OIRA website, is:

This regulation will provide guidance for characterizing certain cloud computing and certain other transactions (including computer programs and other digital content) for purposes of chapter 1, subchapter N of the Internal Revenue Code.

Treasury regulations that are identified as "major" regulations are subject to review by OMB's OIRA before being issued, pursuant to Executive Order 13771.

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