



TaxNewsFlash

United States



No. 2019-322
June 24, 2019

KPMG report: IRS position on multiple RAB shares in CSAs

A recent IRS directive on the use of multiple “reasonably anticipated benefit” shares in a cost sharing arrangement withdrew a 2018 directive on the same issue, recognizing that an IRS Chief Counsel memorandum had cemented an IRS-wide position.

IRS examiners are now directed to assess the appropriateness of using single or multiple reasonably anticipated benefit (RAB) shares for a cost sharing arrangement (CSA) based on the facts at hand.

Read a [June 2019 report](#) [PDF 76 KB] prepared by the KPMG member firm in the United States: *New Directive Formally Acknowledges Adoption of IRS Wide Position on Multiple RAB Shares in CSAs*

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