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KPMG report: Section 1400Z- 2 final regulations; observations on correcting amendments (April 2020)

The U.S. Treasury Department and IRS on April 1, 2020, released for publication in the Federal Register, corrective amendments to the final regulations under section 1400Z-2, as published in the Federal Register in January 2020.

The corrections apply as if included as part of the final regulations.

While many of the corrections are minor, a few of the corrections address some of the uncertainties and outstanding issues raised by practitioners after the issuance of the final regulations. These corrections and observations are presented in this report from KPMG LLP.

Read an [April 2020 report](#) [PDF 457 KB] prepared by KPMG LLP: *Section 1400Z- 2 final regulations; observations on correcting amendments (April 2020)*

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