



TaxNewsFlash

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Final regulations released to Federal Register: Air transportation excise taxes

The U.S. Treasury Department and IRS this afternoon released for publication in the Federal Register final regulations (T.D. 9948) relating to the excise taxes imposed on certain amounts paid for transportation of persons and property by air.

Read the [final regulations](#) [PDF 330 KB] (68 pages) that are scheduled to be published in the Federal Register on January 19, 2021.

The IRS on January 11, 2021, posted a version of these final regulations on its website, and that version includes the following statement:

This document has been submitted to the Office of the Federal Register (OFR) for publication and will be pending placement on public display at the OFR and publication in the Federal Register. The version of the final rule released today may vary slightly from the published document if minor editorial changes are made during the OFR review process. The document published in the Federal Register will be the official document.

Read a [computer-generated document](#) [PDF 848 KB] that provides a comparison of the version of the final regulations submitted today for publication in the Federal Register against the version posted by the IRS on January 11, 2021. This unofficial document was produced by KPMG for the purpose of showing what changes, if any, were made to the regulations prior to being released to the Federal Register for publication. It has not been reviewed for accuracy.

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