

# TaxNewsFlash

## United States

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### **Proposed regulations: Defining dependent, rules for adoption and other purposes**

The U.S. Treasury Department and IRS today released for publication in the Federal Register proposed regulations (REG-137604-07) relating to the definition of an "authorized placement agency" for purposes of a dependency exemption for a child placed for adoption.

Today's [proposed regulations](#) [PDF 562 KB] note the withdrawal of a notice of proposed rulemaking from November 2000. The proposed regulations would affect the definitions of or rules relating to:

- Surviving spouse and head of household filing status
- Tax tables for individuals
- Child and dependent care credit
- Earned income credit
- Standard deduction
- Joint tax returns
- Taxpayer identification numbers for children placed for adoption

Comments and requests for a public hearing must be received by 90 days after the date of publication in the Federal Register, which is scheduled for January 19, 2017.

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