



TaxNewsFlash

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Treasury regulations published in today's Federal Register

Two sets of Treasury regulations, as released on January 19, 2017, were published in today's edition of the Federal Register.

- **Dividend equivalents from sources within the United States**—final and temporary regulations (T.D. 9815) and by cross-reference, proposed regulations (REG-135122-16) providing rules relating to dividend equivalents for purposes of section 871(m). Read the version of these regulations in today's edition of the Federal Register: [Final and temporary regulations](#) [PDF 271 KB] and [proposed regulations](#) [PDF 197 KB]
- **Qualifying income exception; partnership activities and minerals or natural resources**—final regulations (T.D. 9817) concerning the qualifying income exception for publicly traded partnerships to not be treated as corporations for federal income tax purposes. The [final regulations](#) [PDF 308 KB] define the activities that generate qualifying income from exploration, development, mining or production, processing, refining, transportation, and marketing of minerals or natural resources. These regulations affect publicly traded partnerships and their partners.

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