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Final regulations: Allocation of research credit among controlled group members

The U.S. Treasury Department and IRS today released for publication in the Federal Register final regulations (T.D. 9832) concerning allocations of the research credit to corporations, trades or businesses under common control—i.e., allocations of the research credit to members of a controlled group.

The regulations also provide guidance concerning allocations of the railroad track maintenance credit under section 45G.

Read the [final regulations](#) [PDF 203 KB]

Today's release finalizes regulations that were released in April 2015 as temporary and proposed regulations. The preamble to today's release states that the proposed regulations "are adopted without change." The corresponding temporary regulations are withdrawn.

Read an initial KPMG report about the 2015 regulations: [TaxNewsFlash-United States](#)

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