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Linda Stillabower:

Taxation of Canadian Business Expansion into the United States

Thomson Reuters, 19 Duncan Street, Toronto, ON M5H 3H1 Canada

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This release updates the following tabs: Appendix VII – IRS Publications; and Appendix VIII – IRS and U.S. Department of Commerce Forms and Instructions.

HIGHLIGHTS

This release updates the following IRS publications, forms, and instructions:

- **Appendix VII – IRS Publications**
 - Publication 505 – Tax Withholding and Estimated Tax: For use in 2024 (March 5, 2024)
 - Publication 515 – Withholding of Tax on Nonresident Aliens and Foreign Entities: For use in 2024 (February 9, 2024)
 - Publication 925 – Passive Activity and At-Risk Rules: For use in preparing 2023 Returns (March 1, 2024)
- **Appendix VIII – IRS and U.S. Department of Commerce Forms and Instructions**
 - Form BE-15 – Annual Survey of Foreign Direct Investment in the United States – 2023 – Claim for Exemption from Filing Form BE-15A, BE-15B, or BE-15C, Mandatory – Confidential (Rev. October 2023)