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## Taxation of Canadian Business Expansion into the United States

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Previous release was 2024-1

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)