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Taxation of Canadian Business Expansion into the United States

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This release updates the following tabs: Appendix VII – IRS Publications; Appendix VIII – Forms; Form 1120 (including Schedule PH); Form 1120 F; and Form 8833.

HIGHLIGHTS

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

- **Appendix VII – IRS Publications**
 - Publication 509 – Tax Calendars for use in 2022 (Dec. 6, 2021)
- **Appendix VIII – Forms:**
 - Form W-8BEN – Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) (Rev. October 2021)
 - Instructions for Form W-8BEN (Rev. October 2021)
 - W-8ECI – Certificate of Foreign Person’s Claim that Income is Effectively Connected with the Conduct of a Trade or Business in the United States (Rev. October 2021)
 - Instructions for Form W-8ECI (Rev. October 2021)
 - Form W-8IMY – Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting (Rev. October 2021)
 - Instructions for Form W-8IMY (Rev. October 2021)
 - Form 1042 – Annual Withholding Tax Return for U.S. Source Income of Foreign Persons (2021)
 - 2021 Instructions for Form 1042

- Form 1042-S – Foreign Person’s U.S. Source Income Subject to Withholding (2022)
- Form 1042-T – Annual Summary and Transmittal of Forms 1042-S (2021)
- Form 1065 – U.S. Return of Partnership Income (2021)
- 2021 Instructions for Form 1065
- Form 1120-W – Estimated Tax for Corporations (Worksheet) (2022)
- Form 4562 – Depreciation and Amortization (including information on listed property) (2021)
- 2021 Instructions for Form 4562
- Instructions for Form 8288 (Rev. December 2021)
- Form 8804 – Annual Return for Partnership Withholding Tax (Section 1446) (2021)
- 2021 Instructions for Forms 8804, 8805, and 8813
- Form 8810 – Corporate Passive Activity Loss and Credit Limitations (2021)
- 2021 Instructions for Form 8810
- **Form 1120 (including Schedule PH):**
 - Form 1120 – U.S. Corporation Income Tax Return (2021)
 - 2021 Instructions for Form 1120
- **Form 1120 F:**
 - Form 1120-F – U.S. Income Tax Return of a Foreign Corporation (2021)
 - 2021 Instructions for Form 1120-F
- **Form 5472:**
 - Form 5472 – Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Rev. December 2021)
 - Instructions for Form 5472 (Rev. December 2021)
- **Form 8833:**
 - Form 8833 – Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b) (Rev. December 2021)