

2025 Highlights

- Validity of regulations (§ 6:4)
- Dual consolidated losses (§ 10:10)
- Treatment of consolidated group as single U.S. shareholder (§ 13:45)
- Corporate stock repurchase excise tax (§ 14:21)
- Corporate Alternative Minimum Tax (§ 22:1)
- Updated statutes, regulations, administrative guidance, and case law throughout.