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TAXATION OF CANADIAN BUSINESS EXPANSION INTO THE UNITED STATES

2026 — Release 2

This release updates the following tabs: Appendix G — Internal Revenue Service Publications; and Appendix H — Internal Revenue Service and U.S. Department of Commerce Forms and Instructions.

HIGHLIGHTS

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

- **Appendix G — Internal Revenue Service Publications**
  - Publication 505 — Tax Withholding and Estimated Tax (March 31, 2026)
  - Publication 515 — Withholding of Tax on Nonresident Aliens and Foreign Entities (March 10, 2026)
  - Publication 946 — How to Depreciate Property (March 13, 2026)

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- **Appendix H — Internal Revenue Service and U.S. Department of Commerce Forms and Instructions**
  - Instructions for Form 1042-S — Foreign Person's U.S. Source Income Subject to Withholding (Nov. 10, 2025)