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TAXATION OF CANADIAN BUSINESS EXPANSION INTO THE UNITED STATES

2026 — Release 1

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

The following IRS publications, forms, and instructions have been updated:

- **Appendix G — Internal Revenue Service Publications**
 - Publication 509 — Tax Calendars for use in 2026 (Dec. 2, 2025)
 - Publication 925 — Passive Activity and At-Risk Rules 2025 (Feb. 23, 2026)

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- **Appendix H — Internal Revenue Service and U.S. Department of Commerce Forms and Instructions**
 - Form SS-4 — Application for Employer Identification Number (Rev. December 2025)
 - Instructions for Form SS-4 (Rev. December 2025)
 - Form 1042 — Annual Withholding Tax Return for U.S. Source Income of Foreign Persons (2025)
 - 2025 Instructions for Form 1042
 - Form 1042-S — Foreign Person’s U.S. Source Income Subject to Withholding (2026)
 - Form 1042-T — Annual Summary and Transmittal of Forms 1042-S (2025)
 - Form 1065 — U.S. Return of Partnership Income (2025)
 - 2025 Instructions for Form 1065
 - Form 4562 — Depreciation and Amortization (Including Information on Listed Property) (2025)
 - 2025 Instructions for Form 4562
 - Form 4626 — Alternative Minimum Tax — Corporations (2025)
 - 2025 Instructions for Form 4626
 - Form 7004 — Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns (Rev. December 2025)
 - Instructions for Form 7004 (Rev. December 2025)
 - Form 8288 — U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons (Rev. January 2026)
 - Instructions for Form 8288 (Rev. January 2026)
 - Form 8288-B — Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests (Rev. December 2025)
 - Form 8804 — Annual Return for Partnership Withholding Tax (Section 1446) (Rev. December 2025)
 - Instructions for Form 8804, 8805, and 8813 (Rev. January 2026)
 - Form 8805 — Foreign Partner’s Information Statement of Section 1446 Withholding Tax (Rev. November 2019)
 - Form 8810 — Corporate Passive Activity Loss and Credit Limitations (2025)
 - 2025 Instructions for Form 8810
 - Form 1120 — U.S. Corporation Income Tax Return (2025)
 - 2025 Instructions for Form 1120
 - Form 1120-F — U.S. Income Tax Return of a Foreign Corporation (2025)
 - 2025 Instructions for Form 1120-F