

# ***Selected US Tax Developments***

————— Co-Editors: Sanford H. Goldberg and Peter A. Glicklich\*

## **UPDATE OF RECENT ACTIONS BY US TAXING AUTHORITIES**

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*This article summarizes recent US tax developments of interest to Canadian tax advisers, including proposed regulations limiting the use of the check-the-box regime, a case that denied an exemption from withholding taxes on interest income, and congressional action to maintain the privacy of advance pricing agreements.*

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