

Treasury Issues New Anti-Inversion Guidance

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On April 4, 2016, the Internal Revenue Service (the “IRS”) and the Treasury Department (“Treasury”) issued (i) final and temporary regulations addressing inversion transactions (the “New Inversion Regulations”) under Section 7874 (and certain other provisions of the Internal Revenue Code) and (ii) proposed regulations under Section 385 that would treat intercompany debt as stock in many situations.

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