Title/document	Description
TD 9622 and TD 9623	Application of Section 108(i) to Partnerships and S Corporations (REG–144762–09).
TD 9633	Limitations on Duplication of Net Built-in Losses.
TD 9684 and TD 9823	Branded Prescription Drugs (REG–123286–14).
TD 9715; Rev. Proc. 2015–26	Agent for Consolidated Group (Formerly TD 9002; Rev Proc 2002–43).
TD 9728	Determination of Distributive Share When Partner's Interest Changes.
TD 9759	Limitations on the Importation of Net Built-In Losses.
TD 9764	Failure to Maintain List of Advisees with Respect to Reportable Transactions (REG–160873–04).
TD 9796	Treatment of Certain Domestic Entities Disregarded as Separate from Their Owners as Corporations for Purposes of Section 6038A.
TD 9866	Guidance Related to Section 951A (Global Intangible Low-Taxed Income) and Certain Guidance Related to Foreign Tax Credits.
TD 9959	Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income.
TD 9988	Elective Payment of Applicable Credits; Elective Payment of Advanced Manufacturing Investment Credit; Final Rules; Election To Exclude Certain Unincorporated Organizations Owned by Applicable Entities From Application of the Rules on Partners and Partnerships.
TD 9989	Elective Payment of Advanced Manufacturing Investment Credit.
TD 9993	Transfer of Certain Credits.
TD 9995	Clean Vehicle Credits Under Sections 25E and 30D; Transfer of Credits; Critical Minerals and Battery Components; Foreign Entities of Concern.
TD 9998	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements.
TD 9999	Statutory Disallowance of Deductions for Certain Qualified Conservation Contributions Made by Partnerships and S Corporations.
TD 10004	Guidance Under Section 367(b) Related to Certain Triangular Reorganizations and Inbound Nonrecognition Transactions.
TD 10009	Advanced Manufacturing Investment Credit Rules Under Sections 48D and 50.
TD 10010	Advanced Manufacturing Production Credit.
TD 10012	Election To Exclude Certain Unincorporated Organizations Owned by Applicable Entities From Application of the Rules on Partners and Partnerships.
TD 10015	Definition of Energy Property and Rules Applicable to the Energy Credit.
TD 10016	Taxable Income or Loss and Currency Gain or Loss With Respect to a Qualified Business Unit.
TD 10022	Classification of Digital Content Transactions and Cloud Transactions.
TD 10023	Credit for Production of Clean Hydrogen and Energy Credit.
TD 10024	Section 45Y Clean Electricity Production Credit and Section 48E Clean Electricity Investment Credit.
TD 10025	Guidance on Clean Electricity Low-Income Communities Bonus Credit Amount Program.
TD 10026	Rules Regarding Certain Disregarded Payments and Dual Consolidated Losses.
TD 10041	Base Erosion and Anti-Abuse Tax Rules for Qualified Derivative Payments on Securities Lending Transactions.
TD 10048	Returns Relating to Sales or Exchanges of Certain Partnership Interests.

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DEPARTMENT OF THE TREASURY

Office of the Secretary

List of Countries Requiring Cooperation With an International Boycott

In accordance with section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Iraq
Kuwait
Lebanon
Libya
Qatar
Saudi Arabia
Syria
Yemen

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