



TaxNewsFlash

United States

No. 2024-350
September 13, 2024

IRS issues new FAQ regarding credit forward framework described in Notice 2010-46

The IRS issued a new “frequently asked question” (FAQ) that provides clarification on the availability of the credit forward framework described in Notice 2010-46 during the transition periods for implementing the section 871(m) regulations.

[FAQ 26](#) is located on the FATCA – FAQs General webpage, under the section “[General Compliance](#).”

Read the [IRS transmittal message](#) (September 12, 2024)

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