

## Treasury Department Issues New Regulations to Further Limit Corporate Inversions and New Debt/Equity Regulations to Limit Earnings Stripping

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On April 4, 2016, the Treasury Department issued a broad package of temporary and proposed regulations (the “Regulations”) intended to reduce the benefits—and limit the number—of corporate inversions, including via the introduction of proposed earnings stripping rules. The principal rules announced in prior anti-inversion Notices, as modified in certain cases by the Regulations, as well as the principal new anti-inversion and earnings stripping rules, are summarized below.

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### Attorney

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