

tax break: Final FDII Regulations (Part 1)

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This week, hosts Steve Dixon and Loren Ponds discuss the final FDII regulations from July with Jeff Tebbs, International Tax Counsel at Lockheed Martin. They cover:

- Allocation of R&E expenses, which Treasury did not address
- Finalized regulations treating 250(b) as operative under 861 allocation and apportionment rules
- Sales of general property that primarily contain digital content
- How final regulations relax documentation and substantiation requirements

Thanks to [Jeff Tebbs](#) for joining us.

Questions? Contact us at podcasts@milchev.com.

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