



# DCL Separate Unit Combination and Foreign Use Rules Issues

## PRACTICE AREAS

International Tax

Tax

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*Tax Notes*

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This report addresses technical concerns raised by the combined separate unit rule and foreign use rule, each set forth in the 2007 final dual consolidated loss regulations. It focuses on the interaction of those rules with other provisions in the regulations and provides targeted recommendations regarding areas in which policymakers could reduce uncertainty or improve the rules' operation.