



The IRS Relaxes Its Rules on Loans by CFCs to U.S. Owners Under Section 956

Recently relaxed regulations permit a C corporation to avoid income when (a) taking a loan from a CFC, (b) pledging shares of a CFC for a loan, or (c) having a CFC guarantee a loan. My brief video shows how these regulations help C corporations. Unfortunately, S corporations, LLCs, and individuals still incur an income inclusion from these loan-related activities.

<https://www.youtube.com/watch?v=i2MyKZpsu7o>

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