

Federal Tax Policy Update

2023 UNC Tax Summit
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Your Presenters



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Agenda

Year-end tax legislation

- Contents
- Current political dynamics

Treasury guidance

- TCJA guidance (key outstanding corporate/cross-border guidance)
- IRA guidance (CAMT and excise tax on stock repurchases)
- Other guidance noted in 2023-2024 Priority Guidance Plan

OECD activity

- MLC draft
- Pillar Two (jurisdictional implementation update/administrative guidance)

2024/2025

- Election scenarios/odds
 - 2025 fiscal cliff dynamics on domestic business and individual provisions
 - 2025 international tax changes built in and possible law changes
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