## **Base Erosion and Anti-Abuse Tax**

## **PART 2**

to find bookmarks PRESS CNTRL+F and paste the keyword. (or click on it and open the original file)

Base erosion and anti-abuse tax. — 999
Applicable taxpayer. — 999
Base erosion payments and base erosion tax benefits. — 999
Modified taxable income. — 999
Base erosion minimum tax amount. — 999
Qualified derivative payment. — 999
Application of base erosion and anti-abuse tax to partnerships — 999
Application of base erosion and anti-abuse tax to certain expatriated entities. [Reserved] — 999
Anti-abuse and recharacterization rules. — 999
Applicability date. — 999
Special limitations on certain capital losses and excess credits. — 999
Computation of tax liability. — 999
Consolidated foreign tax credit. — 999
Consolidated accumulated earnings tax. — 999

Consolidated returns by life-nonlife groups. — 999

Application of section 59A to consolidated groups. — 999

Corporations exempt from tax. — 999

General requirements and definitions. — 999

Requirement of return. — 999