



**DEPARTMENT OF THE TREASURY**  
**INTERNAL REVENUE SERVICE**  
**WASHINGTON, D.C. 20224**

OFFICE OF THE CHIEF COUNSEL

July 30, 2009

CC:INTL:BR5:AJMARRA  
REG-120509-06

MEMORANDUM FOR      IRS REPORTS CLEARANCE OFFICER OP:FS:FP

FROM:                    Anthony J. Marra  
                              CC:INTL:BR5

SUBJECT:                Final Regulations Relating to the Determination of Interest  
                              Expense Deduction for Foreign Corporations

The collection of information contained in these final regulations were submitted to the Office of Management and Budget in a notice of proposed rulemaking (REG-120509-06) and approved under control number 1545-2030.

Written comments responding to the notice were received and no requests to speak at a public hearing were received and no hearing was held. The final regulations adopt the proposed regulations with no substantive change. There is no change in the paperwork burden.

Attachment