



Regulations Under Section 987- Deferral
2016 and 2019 Regulations

IRS Notice # (or Final Regulation TD #)	Regulations Covered	Year to be Effective (Calendar Year)
2021-59	2016 and 2019 Final Regulations	2023 (Years beginning after Dec.7, 2022)
2020-41	2016 Regulations, related temporary regulations (either revoked on May 13, 2019, or expired Dec.6, 2019, as applicable, and 2019 Final Regulations.	2022 (Years beginning after Dec. 7, 2021)
2019-65	2016 and 2019 Final Regulations, and related temporary regulations, that will expire on Dec. 6, 2019.	2021 (Years beginning after Dec. 7, 2020)
TD 9857	Final 2019 Regulations	2020
2018-57	Final and Temporary 2016 Regulations	2020 (Years beginning after Dec. 7, 2019)
2017-57	Final and Temporary 2016 Regulations	2019 (Years beginning after Dec. 7, 2018)
TD 9794 & 9795	Final and Temporary 2016 Regulations	2018 (Years beginning after Dec.7, 2017)