274(o)(2) – note that this is effective for amounts incurred or paid after 12/31/2025.

1.274-11, 11b1i, b2, b1iii, b1i, b1ii,

1.274-12, 12a1, 12b2, a3, b3, a4iii, c2, c2iii, c2iv, c2v

448d3

461i3B

461i3C