


Reg. Section 1.901-2(g)(1)

Income, war profits, or excess profits tax paid or accrued

...

(g) Definitions. For purposes of this section and §§1.901-2A and 1.903-1, the following definitions apply:

A red arrow with a black outline points from the left margin towards the text below.

(1) The term "paid" means "paid or accrued"; the term "payment" means "payment or accrual"; and the term "paid by" means "paid or accrued by or on behalf of."

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