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Canada's Enhanced Transitional Rules for U.S. LLPs and LLLPs

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In this article from *Tax Notes International*, Davies partner [Nathan Boidman](#) provides updates about the Canada Revenue Agency's May 26, 2016, non-binding administrative decision to treat certain U.S. limited liability partnerships (LLPs) and limited liability limited partnerships (LLLPs) as corporations and reports on an announcement this past April to substantially liberalize the transitional rules for pre-existing LLPs/LLLPs.

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