§ 1.381(c)(26)–1  Credit for employment of certain new employees.

(a) Carryovers and carrybacks. For taxable years beginning before January 1, 1984, the computation of carryovers and carrybacks of unused targeted jobs credit (new jobs credit in the case of wages paid before 1979) under section 44B (as in effect prior to enactment of the Tax Reform Act of 1984) in a transaction to which section 381(a) applies shall be made under the principles of § 1.381(c)(23)–1 (relating to the computation of carryovers and carrybacks of unused investment credit), except that the provisions of paragraph (c)(4) and paragraph (e)(6), (7) and (8) of such section shall not apply.

(b) Other items. See § 1.51–1(h) for a rule that applies to certain transfers of a trade or business in which a member of a targeted group is employed.

[T.D. 8062, 50 FR 46003, Nov. 6, 1985]

§ 1.381(d)–1  Operations loss carryovers of life insurance companies.

For the application of part V, subchapter C, chapter 1 of the Code to operations loss carryovers of life insurance companies, see section 812(f) and § 1.812–7 and section 381(c)(22) and § 1.381(c)(22)–1.


§ 1.382–1  Table of contents.

This section lists the captions that appear in the regulations for §§1.382–2 through 1.382–11.