



Xilinx -- Ninth Circuit Reverses Controversial Ruling on Cost-Sharing Agreements

03.01.2010

03. 2010

The Ninth Circuit reversed its much criticized 2009 decision in *Xilinx, Inc. v. Commissioner* and affirmed the Tax Court's judgment. Williams Mullen has followed the developments in *Xilinx*. (See *Williams Mullen Tax Alert, Xilinx, Inc. v. Commissioner - Ninth Circuit to Revisit its Controversial Ruling on Cost-Sharing Agreements*, January 2010)

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