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- 338 Report on Proposed Regulations Regarding Cash-or-Deferred Arrangements Under Sections 401(k) and 402(a)(8) of the Internal Revenue Code
- 339 Report on the Includibility in the Gross Taxable Estate of Death Benefits Under New York's No-Fault Insurance Law
- 340 Report on Proposed New York State Tax Regulations Concerning Club Dues
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- 342 Report on Proposed Legislation on the New York Transfer Tax
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- 344 Memorandum in Support of an Unlimited Marital Deduction for New York Estate and Gift Tax
- 345 Report on Proposed Treas. Reg. 1.385: Treatment of Certain Interests in Corporations as Stock or Indebtedness
- 346 Comments on Article 16 of the Proposed U.S. Model Income Tax Treaty
- 347 Letter Urging Establishment of Board of Tax Appeals
- 348 Report on the Incorporation of Lawyers and Law Firms
- 349 Letter to State Senator Warren M. Anderson and Report on New York Tax Definition of Capital Improvement, Certain Corporate Transactions and Manufacturer's Self-Use
- 350 Letter to State Assembly Speaker Stanley Fink and Report on New York Tax Law Definition of Capital Improvement, Certain Corporate Transactions and Manufacturer's Self-Use
- 351 Letter to State Senator Warren M. Anderson and Report on New York Tax Law Definition of Capital Improvement, Certain Corporate Transactions, and Manufacturer's Self-Use
- 352 Cover Letter for Report on Incorporation of Lawyers and Law Firms
- 353 Comments on the Taxpayer Compliance Act of 1982
- 354 Report on the IRS Ruling Process - Taxpayer Representations
- 355 Report on Whether the Creation of a Joint Bank Account in New York Results in a Completed Gift Under Section 2511 of the Code
- 356 Letter Endorsing Legislation Providing for a Unified Proceeding at the Partnership Level for Conducting Income Tax Audits of Partnerships and Their Partners
- 357 Report and Recommendations on the Tax Treatment of Fringe Benefits
- 358 Statement on the Taxpayer Compliance Improvement Act of 1982
- 359 Report on Proposed United States Model Income Tax Treaty
- 360 Report on Proposed Partnership Audit Regulations
- 361 Report on Areas of Employee Benefit Law Requiring Immediate IRS Attention

- 362 Memorandum Recommending Approval of Proposed New York State Legislation Regarding Reorganizations of Professional Services Corporations
- 363 Statement of Roger J. Mentz Before the House Committee of Ways and Means on the Pension Equity Tax Act of 1982
- 364 Report on Proposed Enabling Legislation to Impose a Real Property Transfer Tax on Transfers of Controlling Interests in Entities Owning Real Property in New York City
- 365 Comments on Testimony of John E. Chapoton to the House Committee on Ways and Means Relating to the Pension Equity Tax Act of 1982
- 366 Report on Tax Straddle Provisions of the Technical Corrections Act of 1982
- 367 Report on Rollovers of Partial Distributions from Qualified Plans
- 368 Letter on Complexity of the Tax Law
- 369 Statement of Herbert L. Camp Before the Senate Finance Committee on the Corporate Takeover Tax Act of 1982
- 370 Report on the Tax Compliance Act of 1982
- 371 Proposed Amendments to the Disclosure Sections of the Internal Revenue Code
- 372 Letter Opposing the Corporate Takeover Tax Provisions Included in the Senate Version of H.R. 4961
- 373 Report on Proposed Regulations on Bulk Sales
- 374 Letter Regarding Reliance on Private Letter Rulings
- 375 Letter Outlining Report on Subchapter S Revision Bill of 1982
- 376 Report on Possible Areas for Improvement of New York State Tax Law
- 377 Letter on Penalty for Underestimation of Corporate Estimated Tax Under Section 6655 of the Code
- 378 Report on Applicability of United States Withholding Tax to Interest Paid on Eurodollar Obligations
- 379 Supplemental Report on Tax Straddle Provisions of the Technical Corrections to the Economic Recovery Tax Act of 1981

- 380 Proposals for Regulations Under Section 367(a)
- 381 Report on Includibility of Amounts Deferred Under a Qualified Section 401(k) Plan in the Compensation Base for Determining Benefits Under a Defined Benefit Pension Plan
- 382 Report on New York Response to the Federal Accelerated Cost Recovery System
- 383 Memorandum on Bank Forward Contracts

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- 384 Report on the Need for and the Feasibility of a New York Tax Tribunal
- 385 Comments on Proposed Amendments to Treas. Reg. Sec. 1.864-4(c)(5)(iii)(a) Regarding the Redetermination of Whether U.S. Source Income is Effectively Connected with the U.S. Trade or Business of a Foreign Bank
- 386 Report on Technical Aspects of the Fair Tax Act of 1982
- 387 Memorandum on the Senate Finance Committee Study of Subchapter C
- 388 Report on Temporary and Proposed Regulations Under Sections 897 and 6039C
- 389 Letter on New York State Legislative Study Commission on Establishment of a Tax Tribunal
- 390 Letter Reaffirming Support for the Retention of Income Tax Withholding on Dividends and Interest
- 391 Report on Proposed Regulations Defining "Partnership Items"
- 392 Letter on Discrimination Against Self-Employed Individuals Under Proposed Social Security Financing Bills
- 393 Report on Provisions of the Tax Equity and Fiscal Responsibility Act of 1982
- 394 Tax Section's Testimony Before the Senate Finance Committee on the Effect of Changes in TEFRA on the Private Pension System
- 395 Comments on Procedural Sections of the Tax Equity and Fiscal Responsibility Act of 1982



- 396 Report on the Applicability of the Investment Tax Credit and Fiscal Responsibility Act of 1982
- 397 Comments on the Provisions of the Tax Equity and Fiscal Responsibility Act of 1982 Relating to Tax Exempt Obligations
- 398 Report on Section 338
- 399 Report on Proposed Treasury Regulations Under Section 704(b) of the Code
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- 401 Report on Proposed Amendments to the Internal Revenue Code Relating to the Federal Tax Consequences of Divorce and Separation
- 402 Report on Proposed Treasury Regulations Under Section 6661 Regarding the Substantial Understatement Penalty
- 403 Comments on the Treasury Regulations Project on True Leases
- 404 Report on Proposed Foreign Tax Credit Regulations
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- 407 Proposed Amendments to FIRPTA Reporting Provisions
- 407 Letter on Withdrawal of Proposed Section 385 Regulations
- 408 Report on H.R. 3475 Regarding Establishing Permanent Rules for Reforming Governing Instruments of Charitable Remainder Trusts and Other Charitable Interests
- 409 Letter on H.R. 3025 in Support of the Repeal of the 30% Withholding Tax on Interest Paid by U.S. Borrowers to Foreign Persons
- 410 Letter on S. 1557 in Support of Repeal of 30% Withholding Tax on Interest Paid by U.S. Borrowers to Foreign Persons
- 411 Letter on Domestic Relation Tax Reform Act of 1983
- 412 Report to the House Ways and Means Subcommittee on Oversight Convening the Effect of the Tax Reform Act of 1969 on Private Foundations

- 413 Letter on Proposals for Reform of Subchapter C of the Code
- 413 Comments on Proposed Amendments to Estate Tax Regulations Concerning Tax Waivers
- 414 Report on OMB Review of Tax Regulations and Rulings
- 415 Statement on Carryover of Corporate Tax Attributes
- 416 Report on the General Accounting Office's Report on Multi-Jurisdictional Business
- 417 Report on Regulated Investment Companies
- 418 Statement on the Reform and Simplification of the Income Taxation of Corporations
- 419 Report on Proposed and Temporary Regulations Under Section 305(e) Concerning Dividend Reinvestment in Stock of Public Utilities
- 420 Report on Tax Audit Insurance
- 422 Report on Original Issue Discount and Coupon Stripping
- 423 Statement Before the Task Force Appointed by the Worldwide Unitary Taxation Working Group
- 424 Report on Proposed Regulations Under Section 306 of the Internal Revenue Code
- 425 Report on the Stock for Debt Exception to the Tax Treatment of Income from Discharge of Indebtedness
- 426 Report on H.R. 3096, A Bill to Prevent Certain Abuses Involving Tax Straddles and Avoidance of the Accumulated Earnings Tax Through the Use of Foreign Corporations

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- 427 Recommendations for Proposed Treasury Regulations Under Code Sections 1092 and 1256 Regarding Tax Straddles
- 428 Report on TEFRA Provisions Regarding Award of Litigation Costs to Taxpayers and Increased Damages to the Government
- 429 Report on Proposed Alternatives to the Current Provisions Taxing the Transfer of Controlling Interests in Corporations Owning New York Real Property

- 430 Report on Suggested Section 338 Regulations
- 431 Letter Regarding S. 1857, A Bill Relating to the Treatment of Private Foundations
- 432 Report on Proposal for Regulations Under Section 304 of the Code as Amended by the Tax Equity and Fiscal Responsibility Act of 1982
- 433 Report on the Definition of Resident in Section 451 of the Tax Reform Bill of 1983
- 434 Report on Proposed Alternatives to the Current Provisions Taxing the Transfer of Controlling Interests in Partnerships Owning New York Real Property
- 435 Report on Revised Proposed Regulations Under Section 897
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- 437 Suggested Regulations on Integration of Defined Contribution Plans with OASDI
- 438 Letter on the Status of the Tax Tribunal Project
- 439 Report on the Treasury Department's Generation Skipping Transfer Tax Proposals
- 440 Letter Regarding Section 141 of H.R. 4170 and Netherlands Antilles Finance Subsidiaries
- 441 Report on the Regulated Investment Company Provisions of the Tax Reform Act of 1984
- 442 Explanation of Recommendations for Regulations Under Section 1092(b) Adopting Rules Similar to Section 1233(d)
- 443 Letter Regarding the Limitation of the "Stock for Debt Exception" to Income from Discharge of Indebtedness
- 444 Report on Proposed Regulations on Incentive Stock Options
- 445 Report on Related Party Debt Acquisitions Under Section 108(e)(4) of the Code
- 446 Blaming the Messenger: Congressional Prohibitions Against IRS Enforcement Activity

- 447 Report on the Partnership Provisions of the Tax Reform Act of 1984 and the Deficit Reduction Tax Bill of 1984
- 448 Report on Provisions of the Tax Reform Act of 1984 and the Deficit Reduction Act of 1984 Regarding the Time Value of Money
- 449 Report on Certain Provisions of Title 1 of the Tax Reform Bill of 1984 and Title 1 of the Deficit Reduction Tax Bill of 1984
- 450 Report on Proposed Regulations on the Accelerated Cost Recovery System Under Section 168 of the Code
- 451 Letter on P.L.R. 8404012 Regarding the Determination of the Basis of a Limited Partner's Partnership Interest
- 452 Comments on the Public Approval and Information Reporting Requirements Applicable to Certain Tax Exempt Obligations
- 453 Report on Certain Administrative, Compliance and Penalty Provisions of the Tax Reform Bill of 1984 (H.R. 4170) and the Deficit Reduction Bill of 1984 (H.R. 2163)
- 454 Report on Proposed Regulations Under Section 501(c)(12) of the Internal Revenue Code
- 455 Report on Selected Foreign Provisions of H.R. 4170 and H.R. 2163
- 456 Report on Proposed Regulations Under Section 453(f)(6) Regarding Installment Obligations Received in Certain Nonrecognition Exchanges
- 457 Tax Section Annual Report
- 458 Report on the Straddle Provisions of the Tax Reform Bill of 1984
- 460 Report on Procedural Uniformity in the New York Tax Law
- 461 Report on Proposed Amendment to Treas. Reg. Sec. 301.7701-4(c)
- 464 Report on Proposed Regulations on the Tax Treatment of Cafeteria Plans
- 465 Draft Comments on Temporary Regulations Relating to Tax Shelter Registration and Maintenance of Lists of Investors in Certain Tax Shelters
- 468 Suggested Section 246A Regulations
- 469 Suggested Section 246A Regulations

- 470 Report on Withholding Provisions of Section 1445 of the Internal Revenue Code
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- 472 Statement on Generation Skipping Transfer Tax
- 474 Report on the Prohibition of "Federally Guaranteed" Tax-Exempt Obligations
- 475 Memorandum on Policies and Guidelines for Federal Credit Programs
- 477 Comments on the Tax Reform Act of 1984 and Equipment Leasing
- 478 Required Distributions from Qualified Plans Under the Tax Reform Act of 1984
- 479 Report on the Proposed Omnibus Tax Equity and Enforcement Act of 1984

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- 482 Comments on Amendments to Temporary Regulations Relating to Tax Shelter Registration
- 483 Report on Section 367 as Revised by the Tax Reform Act of 1984
- 484 Tax Section Annual Report
- 485 Basic Tax Reform
- 486 Report on the Tax Reform Act of 1984 Amendments to the Definition of "Affiliated Group" in Section 1504(a)
- 487 Report on the Income Tax Treatment of Non-Performing Loans
- 488 The Reform and Simplification of the Income Taxation of Corporations
- 489 Proposed Amendment to Section 612(b)(7) of the New York State Tax Law Regarding Addback to Federal Adjusted Gross Income of Amounts Attributable to Pension Contributions by Professional Service Corporations
- 494 Tax Reform Proposals: Cash Method of Accounting

- 495 Comments Relating to Proposed and Temporary Regulations Under Section 1445 of the Internal Revenue Code
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- 505 Letter on a Resolution Opposing the Administration's Proposal to Repeal the Deduction for State and Local Taxes Not Incurred in a Business or Investment Activity
- 506 Report on Suggested Revenue Procedure Regarding Adoption of a Calendar Year
- 507 Report on the President's Tax Proposals Concerning Income Shifting
- 508 Report on Reorganizations Under Section 368(a)(1)(G) of the Code; Recommendations for Proposed Regulations
- 509 Letter on Remedial Amendment for Employers Who Adopt Master and Prototype (M & P) Plans
- 510 Report on Proposed State and City Banking Corporation Tax Regulations
- 511 Report on the Retirement Equity Act of 1984
- 512 Report on Temporary Section 338 Regulations
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- 513 Report on Proposed and Temporary Regulations Under Section 1092

- 514 Comments on the Foreign Tax Credit Reform Proposal in the President's Tax Proposals to Congress for Fairness, Growth and Simplicity
- 515 Report on Effective Dates of Tax Reform Legislation
- 516 Letter Supporting Legislation that Would Allow Shareholders of New York Professional Service Corporations to Pay State Income Taxes on the Same Basis as Unincorporated Professionals and Other Residents in New York State
- 517 Cover Letter for Report on the Alternative Minimum Tax
- 518 Report on the Individual Alternative Minimum Tax of the Tax Reform Act of 1985
- 519 Letter on Revenue Rulings 86-7 and 86-8 Regarding Section 1256 Contracts
- 520 Tax Section Annual Report
- 521 Comments on S. 1974 and H.R. 3980 Prohibiting State Taxation on a Worldwide Unitary Basis
- 522 Report on H.R. 3838 Provisions Relating to General Utilities Repeal
- 523 Report on Miscellaneous Corporate Provisions of H.R. 3838
- 524 Letter in Opposition to a Proposed Federal Amnesty Program
- 525 Comments on Proposed Interstate Sales and Use Taxation Act of 1986
- 526 Report on Net Operating Loss Provisions of H.R. 3838
- 527 Technical Comments on Senate Finance Committee Version of H.R. 3838
- 528 Letter on Investments in Tax-Exempt Obligations
- 529 Report on the Proposed Foreign Corporation Branch Level Tax
- 530 Comments on Section 802(e) of H.R. 3838 Regarding the Deductibility of Interest Paid by Financial Institutions Acquiring Qualified Tax-Exempt Obligations
- 531 Recommendation Regarding New York State's Response to Federal Tax Reform
- 532 Supplemental Report on the Proposed Foreign Corporation Branch Level Tax

- 533 Report on Proposed Disallowance of Deductions for Interest Paid to Certain Related Foreign Parties
- 534 Technical Comments on the Tax Reform Act of 1986 Relating to the Personal Income Tax
- 535 Comments on Modifications to the Accelerated Cost Recovery System, the Repeal of the Investment Credit and the Related Effective Dates and Transition Rules in the Tax Reform Act of 1986
- 536 Report on Insurance Provisions of H.R. 3838
- 537 Letter on Proposed Amendments to the System for Administrative Resolution of New York Tax Controversies
- 538 Report on Certain Corporate Provisions of H.R. 3838
- 539 Book Income Preference Under the Alternative Minimum Tax
- 540 Report on a Legislative Proposal on the Federal Tax Treatment of Certain Transactions Involving Listed Option Contracts
- 541 Letter on a Proposed Bill to Deny Tax-Exempt Status to Organizations that Perform, Finance or Provide Facilities for Abortions
- 542 Letter Supporting the Passive Loss Provisions in the Senate Bill
- 543 Letter Reconfirming Strong Opposition to Section 984 of the Senate Amendments to H.R. 3838 that Would Disallow Certain Deductions for Interest Paid to Related Foreign Parties that are Exempt from U.S. Income Tax
- 544 Report on New York City Department of Finance Proposal Relating to Unincorporated Business Tax
- 544 Letter on Income Inclusion Upon Transfer or License of Intangibles to Related Possessions Corporations and Foreign Corporations
- 545 Effect of the 1986 Act on Business and Investment Activities of Individuals
- 546 Effect of the 1986 Act on Dispositions of Wealth and Compliance Rules
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- 550 Effect of the 1986 Act on Foreign Activities of U.S. Taxpayers and Foreign Taxpayers
- 551 Letter on Providing State Legislatures with Federal Tax Data
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- 552 Report on Mirror Subsidiaries and a Related Technique
- 553 Letter in Further Support of the Recommendation in the Report on Mirror Subsidiaries and a Related Technique

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- 554 Report on the Branch Profits Tax
- 555 Report on Proposed Original Issue Discount Regulations
- 556 Report on Treas. Reg. Sec. 35a.9999-5(f) Relating to the Repeal of the 30% Withholding Tax on Interest
- 557 Letter on Physical Location of the Tax Tribunal Offices
- 558 Report on Proposed Modification of Circular 230
- 559 Summary Responses to Survey of Members of the Executive Committee of the NYSBA Tax Section on Priority Issues for Providing Taxpayer Guidance
- 560 Report on Proposed Amendments to New York State Tax Law in Response to the 1986 Federal Tax Law
- 561 Tax Section Annual Report
- 562 Letter on Application of Criminal Sanctions to Persons Found Guilty of Tax Evasion or Crimes Relating to Internal Revenue Laws
- 563 Comments on Proposed Lobbying Regulations Affecting Charities
- 564 Report on Issues Concerning Treatment of Master Limited Partnerships for Federal Income Tax Purposes
- 565 Report on Tax Tribunal Legislation and Proposed Regulations
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- 567 Branch Profits Tax -- Additional Issues to be Addressed in Regulations
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- 573 Report on the Proposed Regulations Under Section 163 of the Code Regarding the Allocation of Interest Expense
- 574 Report on Proposed Regulations Relating to the Allocation of Interest and Other Expenses for Foreign Tax Credit and Certain Other Purposes
- 575 Report on Civil Tax Penalties
- 576 Report on Tracking Stock Arrangements

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- 577 Report on New York State Department of Taxation and Finance's Uniform Procedure Study Bill
- 578 Report on Qualified Nonrecourse Financing -- Selected Issues to be Addressed in Regulations
- 579 Supplemental Report on Section 382
- 580 Tax Section Annual Report
- 581 Report on Proposed Amendments to Tax Court Rules for Partnership Actions
- 582 Report on the Omnibus Taxpayer Bill of Rights
- 583 Report on Issues Concerning the Definition of Publicly Traded Partnerships
- 584 Report on the Taxation of Shareholder Rights Plans (Poison Pills)
- 585 Preliminary Report on Temporary and Proposed Regulations Under Section 469

- 586 Report on Jurisdiction of the United State Tax Court
- 587 Report on Regulation S
- 588 Report on IRS Advance Notice 87-69 Regarding Private Activity Bonds
- 589 Report on Temporary and Proposed Regulations Under Section 892 of the Code
- 590 Report on Combined Reporting for New York Corporate Franchise Tax Purposes
- 591 Report on Administrative Adjudication of Disputes Involving New York City Taxes: Tax Tribunal Proposals
- 592 Report on Service Contracts for Qualifying Facilities
- 593 Letter on Child Care Credit
- 594 Report on Developing Country Debt/Equity Swaps
- 595 Report on Proposed Amendments to the Real Property Transfer Tax Regulations
- 596 Report on Temporary Branch Profits Tax Regulations
- 597 Report on Temporary Section 861 Regulations on Allocation of Interest and Other Expense
- 598 Report on Section 1446 of the Internal Revenue Code
- 599 Report on Federal Income Tax Treatment of Real Estate Mortgage Investment Conduits

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- 600 Report on Temporary and Proposed Regulations Under Sections 897(d) and (e) and Certain Related Provisions
- 601 Tax Section Annual Report
- 602 Report on Draft Proposed Regulations on Investment Capital Under the New York Corporate Franchise Tax (Article 9-A)
- 603 Report on Temporary Section 954 and 957 Regulations on Definitions of Controlled Foreign Corporation, Foreign Base Company Income, and Foreign Personal Holding Company Income

- 604 Report on 1989 Budget Bills Relating to S. 2447/ A. 3647 and S. 2458/  
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- 605 Report on Temporary Section 954 and 957 Regulations on Definitions of  
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- 606 Report on 1989 Budget Related to Procedural Matters and Corporate  
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- 607 Letter on Proposed New York State 1989 Budget Bill to Amend the Sales  
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- 608 Report on the Application of Corporate Alternative Minimum Tax in  
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- 609 Letter on Draft Bill on Treatment of Mergers, Consolidations and  
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- 610 Report on the Multilateral Convention on Mutual Administrative  
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- 611 Report on New York City Proposed Regulations Relating to the Filing of  
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- 612 Report on the 1988 Proposed Lobbying Regulations Affecting Charities
- 613 Report on Legislative Proposals for the Establishment of a New York City  
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- 614 Report on the 1989 Budget Act Provisions Relating to Corporate Mergers  
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- 615 Report on the "Same Desk" Rule Under P.L.R. 8614060
- 616 Letter Supporting Adoption of Section 11 of Departmental Bill No. 5R-89  
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- 617 Letter on New York City 1990 Executive Budget Revenue Proposals
- 618 Letter Proposing Changes to Treasury Regulations to Correlate with  
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- 619 Letter on New York State Department of Taxation and Finance 1989  
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- 620 Report on Allocation of Partnership Debt Regulations
- 621 Report on Notice 88-130 Concerning the Determination of Reissuance and Retirement of Tax Exempt Obligations Under Sections 103 and 141-150 of the Code
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- 626 Report on the Second Installment of Temporary and Proposed Regulations Under Section 469
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- 628 Report on New York State Taxation of Corporate Limited Partners
- 629 Report on the 1989 Proposed Regulations Relating to Golden Parachute Payments
- 630 Report on Tax Accounting for Notional Principal Contracts
- 631 Letter on Disparity Between Salaries Paid to Attorneys in the Private Sector and Federal Government Service
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- 635 Letter on Rules of Procedure of the New York City Tax Appeals Tribunal
- 636 Report on Temporary and Proposed Regulations Relating to Arbitrage Restrictions on Tax-Exempt Bonds
- 637 Report on Modification of Ruling Procedures and Other Taxpayer Guidance Programs

638 Report on Proposals for Treasury Regulations Under Section 337(d)  
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639 Report on the National Court of Tax Appeals

640 Report on Simplification of Section 752 Regulations

641 Report on Proposed and Temporary Regulations Relating to Reporting of  
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642 Report on Section 216(e) of the Internal Revenue Code

643 Letter on New York State Taxation of Corporate Limited Partners

644 Letter on Legislation Concerning New York City Tax Tribunal

645 Report on Built-in Gains and the Investment Adjustment Rules in the  
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646 Letter on Issuance of Advance Rulings by New York City Department of  
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647 Tax Section Annual Report

648 Report on Proposed Rule Relating to the Definition and Responsibilities  
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649 Letter on the Department of Finance Proposal to Conform the City Tax  
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650 Report on Section 163(j) of the Internal Revenue Code

651 Proposed Rules on Minimum Continuing Legal Education for Attorneys

652 1990 New York State Budget Bills

653 Report on Department of Taxation and Finance's Uniform Procedure Bill

654 Letter Requesting Treasury to Delay Effective Date of Loss Disallowance  
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655 Letter on Simplification of the Internal Revenue Code

656 Report on Section 988 Temporary Regulations

657 Treas. Reg. Sec. 1.1502-20T

- 658 Department of Taxation and Finance Technical Corrections Bill on Venue for Tax Crimes (S. 5945, A. 8693)
- 659 Statement Regarding the March 22, 1990 "Discussion Draft" Bill Proposing the Repeal of Section 2036(c) and the Replacement Thereof by a New Chapter 14
- 660 Venue of Criminal Prosecution for Tax Crimes Alleged Under Article 37 of the New York State Tax Law
- 661 Report on Proposed Amendments to the New York City Real Property Transfer Tax Regulations
- 662 Report on Inflation Adjustments to the Basis of Capital Assets
- 663 Report on Proposed and Temporary Regulations Under Section 367(e)
- 664 Report on Proposed Amendments to the New York State Real Property Transfer and Gains Tax Regulations
- 665 Report on Section 1031 Proposed Treasury Regulations Relating to Deferred Like-Kind Exchanges
- 666 Proposed Private Letter Rulings
- 667 Report on Proposed Regulations Relating to Qualified Plan Nondiscrimination Requirements
- 668 Opposition of the NYSBA to the Budget Summit Agreement to Deny Deductions for Interest Paid by Corporations on Federal Income Tax Deficiencies
- 669 Estate Freeze Legislation
- 670 Budget Reconciliation Bill on Restructuring of Troubled Corporations
- 671 Report on the Federal Income Tax Treatment of Contingent Liabilities in Taxable Asset Acquisition Transactions
- 672 Report on Section 1031 Proposed Treasury Regulations on Exchanges of Personal and Multiple Properties
- 673 Report on Proposed Regulations Relating to Economic Performance Requirements of Section 461(h)
- 674 Report on the Role of Section 338 Consistency Rules After the Repeal of the General Utilities Doctrine

- 675 Report on Proposed Treasury Regulations Under Sections 269 and 382
- 676 Report on Proposed Amendments to the New York City General Corporation Tax Regulations on Investment Capital and Investment Income

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- 677 NYS Governor's Bill on Credit for Income Taxes of Other States and Business Facility Tax Credit
- 678 Current Issues in the Federal Income Tax Treatment of Regulated Investment Companies
- 679 Suggested Bankruptcy Tax Revenue Rulings
- 680 Request for Guidance on the Application of Arkansas Best
- 681 Letter on Itemized Deductions for New York State and City Income Taxes
- 682 Modified Loss Disallowance Regulations of Treas. Reg. Sec. 1.1502-20
- 683 Objection to Decision to Stop Civil Tax Trial Hearings in New York
- 684 Report on Subchapter S One Class of Stock Proposed Regulations
- 685 Comments on Tax Proposals in Governor's 1991 Budget
- 686 Provisions of the Revenue Reconciliation Act of 1990 Affecting Debt-for-Debt Exchanges
- 687 Report on Notice 90-41 and Certain Other Issues Arising Under Section 514(c)(9) of the Internal Revenue Code Relating to Debt-Financed Real Estate Investments by Tax-Exempt Organizations
- 688 Report on Unrelated Business Income Taxation of Income from Interest Rate Swaps and Similar Instruments
- 689 Proposed Section 1275 Regulations Concerning Contingent Payment Debt Instruments
- 690 Classification of COD Income Under the New York Franchise Tax as Subsidiary, Investment or Business Income
- 691 Report on Section 6621(c) Providing for Increased Interest Rate on Large Corporate Deficiencies and Temp. Treas. Reg. Sec. 301.6621-3T



- 692 Treatment of Cancellation of Debt Income Under the New York City General Corporation Tax
- 693 Acquisitions of Discount Debt by Related Parties Under the New Section 108(e)(4) Regulations
- 694 Proposed Technical Corrections Act Amendment to Section 1445(e)(3) (FIRPTA Withholding on Corporate Distributions)
- 695 Report on Regulations to be Issued Under Section 305(c)
- 696 Report on Proposed Treasury Regulations Under Section 108(e)(8)(A) ("Nominal or Token" Stock)
- 697 New York City Tax Appeals Tribunal
- 698 Report on Proposed Regulations Relating to the Accuracy Related Penalty
- 699 Application of the New York State 10% Tax on Gains Derived from Certain Real Property Transfers to Transfers Involving Interests in Troubled Real Estate
- 700 Proposed Legislation on Amortization of Intangibles
- 701 Report on Proposed Regulations Under Section 163(j)
- 702 Report on Proposed Section 707 Regulations Concerning Disguised Sales of Property Through Partnerships
- 703 Report on Proposed Regulations Under Treas. Reg. Sections 1.1502-15, -21 and -22
- 704 Report on Section 336(e)

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- 705 Report on Proposed Regulations on Methods of Accounting for Notional Principal Contracts
- 706 Letter to President Bush in Opposition to Moratorium on Regulations
- 707 Report on Proposed Section 367(a) and (b) Regulations
- 708 Letter on Effect of Pledge of Stock on Ownership Changes Under Section 382
- 709 Report on Researching New York State and New York City Tax Law

- 710 Memorandum in Opposition to Proposal to Index Capital Gains for Inflation by Regulation
- 711 Letter on Repeal of Section 1275(a)(4)
- 712 Opposition to Denial of Interest on Tax Refunds for the Period Between the Date the Tax Was Paid and the Date the Refund Was Claimed (Section 3103 of H.R. 4287)
- 713 Tax Section Annual Report
- 714 Proposed Regulations on Capitalization of Interest Costs Under Code Section 263A
- 715 Report on the Proposed Real Estate Mortgage Investment Conduit Regulations
- 716 Report on Section 304(b)(4)
- 717 Letter on Section 5803 of H.R. 4210: Prospective Application of Temporary and Proposed Regulations
- 718 Comments on Proposed Regulations Under Section 338
- 719 Department of Taxation's Uniform Procedure Bill
- 720 Estate and Gift Tax Conformity and Technical Corrections Bill
- 721 Opposition to Proposed Modification to Section 7430 to Impose Personal Liability on Employees of the IRS
- 722 Nexus and State Taxation of Partnerships and Corporate Partners: Proposed Amendments to Sections 11-03, 11-04 and 11-06 of Title 19 to the New York City General Corporation Tax Rules
- 723 Coordination of Deferred Intercompany Transaction Rules with Nonrecognition Provisions
- 724 Report on Proposed Treasury Regulations Section 1.1504-4 (Definition of "Affiliated Group")
- 725 Report on Proposed Regulations on Certain Payments Made Pursuant to Securities Lending Transactions
- 726 Letter in Support of Establishment of a Functioning Tribunal for New York City Taxes

- 727 Supplemental Letter on Proposed Amendments to Sections 11-03, 11-04 and 11-06 of Title 19 of the New York City General Corporation Tax Rules
- 728 Letter in Opposition to Proposed Repeal of Stock-for-Debt Exception to COD Income
- 729 Letter in Support of Proposed Regulation Defining "Activity" for Purposes of the Passive Activity Loss Rules
- 730 Report on Escrow Accounts, Settlement Funds and Similar Arrangements Governed by Section 468B(g) of the Internal Revenue Code
- 731 Comments on Notice 92-12 Regarding Regulations Projects that Should Remain Open
- 732 New York City Tax Tribunal
- 733 Report on Proposed Regulations Section 1.882-5
- 734 Report on the "Bank Loan" Exception to the Portfolio Interest Rules
- 735 Capital Gains Indexation by Regulation
- 736 Report on Creation of Federal Right to Contribution/Declaratory Judgment for Section 6672 Liability
- 737 Report on Final and Proposed Treasury Regulations Under Section 988
- 738 Comments on Proposed Section 382 and Cost Sharing Regulations
- 739 Report on Exempt Organization Inurement Issues in the Context of G.C.M. 39862
- 740 Letter in Opposition to the Effective Date Repeal of the "30-Day Rule" of Treas. Reg. Sec. 1.1502-76(b)(5)
- 741 Report on Proposed Amendments to Rules Relating to the New York City Commercial Rent or Occupancy Tax
- 742 Report on Section 597 Proposed Regulations
- 743 Letter on Effective Dates of Proposed OID Regulations
- 744 Report on Audit Guidelines and Regulations Governing New York State Residency Audits

**PREPARED IN 1993**

- 745 Report on Benefit Issues in Mergers and Acquisitions
- 746 Letter on Location of New York State Tax Tribunal Hearings
- 747 Letter on Proposed Amendments to Circular 230
- 748 Report on New York Tax Treatment of Limited Liability Companies
- 749 Comments on Amendments to the Rules Relating to New York City Commercial Rent or Occupancy Tax
- 750 Report on Regulations to be Issued Under Section 246(c) Restricting the Dividends Received Deduction
- 751 Report on Proposed Section 382 Option Attribution Rules
- 752 Use of Partnerships to Circumvent Repeal of General Utilities Doctrine:  
Report on Proposed Regulations Implementing Notice 89-37
- 753 Report on New York City Unincorporated Business Tax
- 754 Tax Section Annual Report
- 755 Report on Governor's 1993-1994 Budget Proposals
- 756 Letter on Unincorporated Business Tax
- 757 Report on Generation-Skipping Transfer Tax
- 758 Report on Proposed Treasury Regulation Section 1.514(c)-2 (Fractions Rule)
- 759 Letter on H.R. 13 Anti-Deferral Legislation
- 760 Letter on New York State and City Tax Treatment of Limited Liability Companies
- 761 Letter on Unincorporated Business Tax Legislation
- 762 Letter on Effect of Newark Morning Ledger on Proposed Legislation on Amortization of Intangibles
- 763 Letter on Draft LLC Tax Legislation
- 764 Letter on Limited Liability Companies under New York State Law
- 765 Letter on Repeal of the Stock-for-Debt Exception
- 766 Report on Certain Issues Relating to Troubled Partnerships

- 767 Report on Proposed Original Issue Discount Regulations
- 768 Report on Proposed Section 382(l)(5) Regulations
- 769 Report on Revenue Reconciliation Bill of 1993: Provisions Affecting the Taxation of Capital Gains, Provisions Affecting International Business, and Compensation-Related Provisions
- 770 Report on Proposed Section 1502 Regulations Concerning Consolidated Return Investment Adjustments
- 771 Recommended Guidance Relating to \$1 Million Limitation on Deductible Compensation Under Section 162(m)
- 772 Report on Proposed Amendment to Rules on the New York City Real Property Transfer Tax
- 773 Valuation of a Loss Corporation Under Section 382
- 774 Report on Definition of Subsidiary Under New York State Tax Law
- 775 Report on Treatment of Contingent Debt Instruments Under Prop. Reg. Sec. 1.1275-4
- 776 Report on February 17, 1993 Residency Audit Guidelines: Practical Experience and Suggested Changes
- 776 Report on Proposed Regulation Section 1.704-3 Relating to Allocations Under Section 704(c) of the Internal Revenue Code

**PREPARED IN 1994**

- 777 Suggestion on Priorities for 1994 IRS Business Plan
- 778 Report on Regulations Under Sections 163(j) and 7701(l)
- 779 Report on Proposed Regulations Regarding Modification of Debt Instruments
- 780 Letter on Proposed Franchise Tax Regulation Relating to Commodity Investment Partnerships
- 781 Report on Section 475 Mark to Market Regulations
- 782 Report on Proposed and Temporary Regulations on Character and Timing of Gains and Losses from Hedging Transactions
- 783 Report on Proposed Regulations Under Section 162(m)

- 784 Tax Section Annual Report
- 785 Report on Proposed Qualified Electing Fund Election Under Section 1295(a)
- 786 Report on Governor's 1994-1995 Budget Proposal
- 787 Report on Business Plan: Assumption of Contingent Liabilities in Asset Acquisitions
- 788 Report on OID Anti-Abuse Rule
- 789 Letter on Business Plan: Substitute Payments in Securities Lending Transactions
- 790 Report on Treas. Reg. Sec. 1.704-3T and Certain Other Section 704(c) Matters
- 791 Report on Proposed Amendments to New York State Real Property Transfer Tax and Gains Tax Regulations
- 792 Report on Proposed Amendments to the Rules of Practice and Procedure of the Division of Tax Appeals
- 793 Report on Proposed Financial Asset Securitization Investment Trusts ("FASIT") Legislation
- 794 Report on Proposed Regulations Under Section 6662(e) of the Internal Revenue Code Relating to the Accuracy-Related Penalty Applicable to Certain Section 482 Adjustments
- 795 Letter on Limited Liability Companies Under New York State Law
- 796 Letter on New York City Unincorporated Business Tax Reform, Senate Bill No. 1226-B, Assembly Bill No. 8828-A
- 797 Report on Partnership Anti-Abuse Regulation
- 798 Report on Final Original Issue Discount Regulations
- 799 Letter on New York Nonresident Audit Guidelines
- 800 Letter on Tax Policy Study
- 801 Letter on Introduction 417 on Conformity Between New York State and City Tax Systems
- 802 Letter on State/Federal Conformity in Trust Classification

- 803 Draft Technical Comments on GATT Revenue Provision Taxing Partnership Distributions of Marketable Securities
- 804 Letter on Mediation of Unagreed Audit Cases
- 805 Report on Business Plan: Yoc Heating Following Section 338 Qualified Stock Purchase
- 806 Report on Notice 94-46 Under Section 367(a)
- 807 Letter on 1995 Priorities
- 808 Report on Prop. Treas. Reg. Sec. 1.305-5 Relating to Constructive Distributions on Preferred Stock
- 809 Report on the Conformity of New York's Revised Limited Partnership Act to the R.U.L.P.A. for Purposes of Entity Classification Under Treas. Reg. Sec. 301.7701-2
- 810 Letter on Tax Issues for Professional LLCs and LLPs
- 811 Report on Uniform Self-Employment Tax Treatment of Owners of Interests in Pass-Through Entities
- 812 Report on Large Partnership Provisions of the 1993 Tax Simplification and Technical Corrections Bill
- 813 Report on Proposed Intercompany Transaction Consolidated Return Regulations
- 814 Report on Proposed Conduit Financing Regulations Under Section 7701(l) of the Code
- 815 Letter on Application of Proposed Moratorium on Tax Regulations
- 816 Report on Proposed Amendments to the Rules of Practice and Procedure of the Division of Tax Appeals

**PREPARED IN 1995**

- 817 Report on Certain Issues Under Code Section 108(c)
- 818 Report on Issues Under Section 197
- 819 Comments on Proposed New York Estates, Powers and Trusts Law Amendment
- 820 Letter on Legislative Restrictions on Tax Regulations

- 821 Letter on Tax Basis Indexing Provisions of H.R. 9
- 822 Report on "Excess Principal Amount" of Securities Under Section 356
- 823 Report on Notice 94-93 (Inversion Transactions) and Rev. Proc. 94-76 (Downstream Reorganizations)
- 824 Memorandum to NYSBA Executive Committee on Contract with America Indexation Hearings
- 825 Letter on Moratorium on State Regulations
- 826 Comments on Proposed Appeals Mediation Procedure in Announcement 95-2
- 827 Report on Governor's 1995-1996 Budget Proposal
- 828 Letter on Substantiation of Charitable Contributions Under Code Section 170(f)(8)
- 829 Annual Report of the Tax Section
- 830 Letter in Opposition to Federal Regulatory Moratorium on Partnership Anti-Abuse Regulations
- 831 Proposed Legislation on the Taxation of Expatriation
- 832 Burden of Proof in Tax Cases
- 833 Sales Tax on Out-of-State Vendors: Report on Proposed Consumer and Main Street Protection Act of 1995
- 834 Report on Proposed Regulations Concerning the Tax Treatment of Contingent Payment Debt Instruments
- 835 Letter on New York City Unincorporated Business Tax Reform
- 836 Letter Urging the Senate Finance Committee to Approve the Income Tax Treaties and Protocols with Canada, France, Kazakhstan, Mexico, Sweden and Ukraine
- 837 Letter on Proposed Amendment to Rules Relating to the New York City Real Property Transfer Tax
- 838 Report on Prop. Treas. Reg. Sec. 1.469-9 Relating to the Application of the Passive Loss Rules to Certain Rental Real Estate Activities
- 839 Report on Proposed Legislation on Expatriation and Foreign Trusts



- 840 Letter on New York State Regulatory Reform
- 841 Letter on Proposed Reforms to the New York City Unincorporated Business Tax
- 842 Report on Proposed Regulations Regarding Private Activity Bonds
- 843 Report on Code Section 956A
- 844 Report on Proposed Regulations Defining Publicly Traded Partnerships
- 845 Report on "Check the Box" Entity Classification System in Notice 95-14
- 846 Report on Regulations Under Sections 358, 1032 and 1502 Concerning Stock Basis Adjustments in Triangular Reorganizations
- 847 Report on Proposed Regulations Under Sections 704 and 737
- 848 Letter on Legislation Limiting Retroactive Regulations
- 849 Letter on Large Partnership Simplification Proposal
- 850 Letter on Taxation of Extraordinary Dividends -- Proposed Amendments to Code Section 1059
- 851 Report on Proposed Regulations Section 1.1092(d)-2
- 852 Report on Proposed Reforms to Administration and Enforcement of Employment Tax and Income Taxes on Individual Workers
- 853 Taxation of U.S. Stock Gains of Foreign Shareholders and Limitation on Treaty Benefit Provisions
- 854 Letter on Limitation on State Taxation of Retirement Income
- 855 Report on Temporary and Proposed Regulations Regarding Deductibility, Substantiation and Disclosure of Certain Charitable Contributions
- 856 Comments on Proposed Regulations Relating to Self-Employment Tax Treatment of LLC Members
- 857 Technical Comments on the Administration's December 1995 Tax Proposals
- 858 New York State and New York City Tax Proposals Regarding Attribution of Noninterest Expense
- 859 Letter on Rev. Rul. 95-69

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- 860 Letter on 1996 Business Plan
- 861 Materials from New York State and City Tax Institute
- 862 Letter on Administration's 1995 Tax Proposal to Expand Subpart F Provisions on Income from Notional Principal Contracts and Stock Lending Transactions
- 863 Report on Temporary and Proposed Regulations on Transactions Involving Stock of the Common Parent of a Consolidated Group (Treas. Reg. Sec. 1.1502-13T(f)(6))
- 864 Request for Guidance on the Application of New York's Sales and Use Tax to Out-of-State Vendors
- 865 Duplicative Taxation of Multistate Residents
- 866 Tax Section Annual Report
- 867 Report on Stripped Coupons in Securitization Transactions
- 868 Report on Short Against the Box Transactions
- 869 Letter on Location of Proceedings of the New York State Tax Appeals Tribunal and Division of Tax Appeals
- 870 Letter on Proposed Amendments to Code Section 1374
- 871 Letter on S. 942, Small Business Regulatory Enforcement Fairness Act of 1996
- 872 Letter Objecting to the Effective Date Provisions in the 1997 Fiscal Year Budget
- 873 Report on Temporary and Proposed Regulations Under Treas. Reg. Sec. 1.367(a)-3T
- 874 Letter on the Social Security Domestic Employee Reform Act of 1994
- 875 Report on Proposed Regulations Under Sections 3121(v) and 3306(r)
- 876 Letter on Hedging Rules for Consolidated Groups
- 877 Report on Announcement Regarding Lease Stripping Transactions
- 878 Letter on Proposed Reforms to the New York City Unincorporated Business Tax

- 879 Report on Proposed Regulations Relating to Treas. Reg. Sec. 1.882-5 and Section 884, the Branch Profits Tax and the Branch Level Withholding Tax
- 880 Statement Before the House Ways and Means Committee on Employment Classification Issues
- 881 Report on the Treatment of Exchanges of Warrants in Reorganization Transactions
- 882 Report on Proposed Check the Box Regulations
- 883 Letter on Simplification of Section 367 Regulations
- 884 Report on Proposed Withholding Tax Regulations
- 885 Report on Post-Reorganization Continuity of Interest
- 886 Report on Proposed Regulations Relating to Amortizable Bond Premium and Bond Issuance Premium
- 887 Report on Priorities for Guidance on Recent Legislation Affecting Employee Benefits Plans
- 888 Report on Proposed Regulations on the Allocation of Loss on the Disposition of Stock and Other Personal Property
- 889 Letter on Elimination of the SRLY Regulations
- 890 Letter on Proposed Mark-to-Market Accounting by Securities Dealers

**PREPARED IN 1997**

- 891 Suggestions for Review of New York Nonresident Audit Guidelines
- 892 Suggested FASIT Regulations
- 893 Report on Proposed Regulations Under Code Section 467
- 894 Report on Section 514(c)(9) Concerning Investment Trusts in Leveraged Real Estate Partnerships by Pension Trusts and Other Qualified Organizations
- 895 Letter on Transitional Relief for Certain of the Tax Law Changes Proposed by the President's 1998 Budget
- 896 Report on Proposed Regulations on the Definition of Limited Partner for Self-Employment Tax Purposes Under Section 1402

- 897 Report on Proposed Regulations Relating to a Special Preferred Stock QEF Election
- 898 Report on Proposed Regulations on Treatment of Stock Rights Under Sections 354, 355 and 356 of the Internal Revenue Code
- 899 Letter Suggesting Possible Additions to the Treasury's 1997 Business Plan
- 900 Letter on Proposed Legislation to Impose Tax on Morris Trust Transactions
- 901 Constructive Sale Provisions and Amendments to Section 351 in H.R. 846
- 902 Report on Proposed Regulations on Continuity of Shareholder Interest
- 903 Letter on Proposed Regulations on Documentation of Claim for Foreign Tax Credit
- 904 Comments on Simplification Proposals Announced by the Treasury Department on April 14, 1997
- 905 Letter on Tax Basis Indexation of Assets for Inflation
- 906 Report on Section 355 Relating to Morris Trust Transactions and the Revenue Reconciliation Bill of 1997
- 907 Report on Proposed Regulations Addressing the Remote Continuity and Continuity of Business Enterprise Requirements
- 908 Letter on "Gross Up" Provisions in Debt Obligations and Contingent Payment Debt Under Section 1275 of the Code
- 910 Letter on Legislation on New York S Corporations
- 911 Letter on Legislation Relating to Dual Resident Taxpayers
- 912 Report on the National Commission on Restructuring the Internal Revenue Service
- 913 Report on Proposed Regulations for New York State Offers in Compromise
- 914 Report on Regulations Relating to Withholding on U.S. Source Investment Income Paid to Fiscally Transparent Entities Under Section 894

- 915 Letter on Proposal to Shift Burden of Proof from Taxpayers to the Internal Revenue Service
- 916 Report on Proposed Regulations on Treatment of Payments Made to U.S. Persons Directly or Indirectly from a Trust of Which a Foreigner is a Grantor
- 917 Report Recommending Adoption of a New York State and City Franchise Tax Exemption for Corporate Offshore Investment Vehicles

**PREPARED IN 1998**

- 918 Letter on Proposed Part 2392, Reasonable Cause Basis for Cancelling Penalties
- 919 Report on Proposed Regulations on Public Disclosure of Material Relating to Tax-Exempt Organizations
- 920 Letter on Suggested Inclusions in the Treasury Department's 1998 Business Plan
- 921 Report on Recent Developments Regarding Worker Classification with Revised Proposals for Reform
- 922 Letter on "Distribution of Control" Requirement Under Section 355
- 923 Report on Foreign Trusts
- 924 Report on Availability of Foreign Tax Credits Under Notice 98-5
- 925 Report on Nonqualified Preferred Stock Under the Taxpayer Relief Act of 1997
- 926 Letter on Proposed Regulations on Global Dealing Operations
- 927 Report on Hybrid Branch Arrangements Under Notice 98-11
- 928 Report on Notional Principal Contract Character and Timing Issues
- 929 Report on the Imposition of U.S. Withholding Tax on Substitute and Derivative Dividend Payments Received by Foreign Persons
- 930 Letter on IRS Restructuring and Reform Bill of 1998 (H.R. 2676)
- 931 Report on Administration Expenses and the Estate Tax Deduction for Charitable and Marital Bequests

- 932 Report on Conforming Rev. Proc. 77-27 and Rev. Proc. 86-42 to the New Continuity Regulations
- 933 Report on Constructive Ownership Provisions of H.R. 3170
- 934 Report on Proposed Amendments to Rules Relating to the New York City Real Property Transfer Tax
- 935 Report on Reorganizations Involving Disregarded Entities
- 936 Tax Section Annual Report
- 937 Report on Proposed Regulations Concerning Qualified Subchapter S Subsidiaries
- 938 Report on Regulations Concerning the Application of Section 382 to Consolidated Groups
- 939 Save the Cumulative Bulletin
- 940 Letter on Notice 98-38 Regarding Separate Return Limitation Year (SRLY) Rules
- 941 Letter on Burden of Proof in Tax Cases
- 942 Report on Section 355(e)

**PREPARED IN 1999**

- 943 Letter on Senate Bill 2358 Amending Active Trade or Business Requirement of Section 355(b)(2)(A)
- 944 Report on Proposed Legislation to Amend Section 357
- 945 Draft Technical Services Bureau Memorandum on Application of Mortgage Recording Tax to Commercial Credit Line Mortgages
- 946 Draft Amendments to UBT and GCT Rules
- 947 Letter on Maximum Capital Gains Rate
- 949 Report on Proposed Amendments to Regulations on Effect of Administrative Expenses on Marital and Charitable Deductions
- 950 Report on Corporate Tax Shelters
- 951 Report on Fast Pay Arrangements Under Prop. Treas. Reg. Sec. 1.7701(l)-3

- 952 Report on Proposed Legislation to Re-Impose Tax on S Corporation ESOPs and Report on Certain Tax Accounting Provisions in the Administration's Revenue Proposals for the Fiscal Year 2000 Budget
- 953 Letter on Year 2000 Budget, Tracking Stock Proposals
- 954 Report on Section 1032
- 955 Report on Proposed Amendments to the Market Discount Rules of Sections 1276 - 1278; Report on Proposed Modification of Tax Provisions Related to Debt for Debt Exchanges; Report on Certain Proposals Relating to Foreign Activities of U.S. Taxpayers
- 956 Report on Certain Tax Shelter Provisions
- 957 Report on Legislative Proposals Relating to REITs
- 958 Report on Control Test of Section 368(c)
- 959 Report on Constructive Ownership Bill
- 960 Letter on Relief to Joint Return Files Under New York State Tax Law
- 961 Letter on Commuter Tax Repeal
- 962 Letter on Proposed Addition of Section 1022 to the Code Regarding Indexation of Assets

**PREPARED IN 2000**

- 963 Letter on Business Plan for 2000
- 964 Letter on Derivatives Transactions in Corporate Stock
- 965 Report on Proposed "Straddle" Legislation
- 966 Report on Proposed Legislation to Amend Section 357
- 968 Report on Treas. Reg. Sec. 1.355-7
- 969 Report on Regulations that Define a "Statutory" Merger or Consolidation Under Section 368(a)(1)(A)
- 970 Joint State/City Power of Attorney
- 971 Report on Arbitration Procedure for Appeals -- Announcement 2000-4.

- 972 Letter on Temporary and Proposed Regulations (T.D. 8872) on Asset Transfers for a C Corporation to, or the Qualification of a C Corporation as, a Regulated Investment Company or a Real Estate Investment Trust.
- 973 Report on Proposed Regulations Relating to Financial Asset Securitization Investment Trusts.
- 974 Report on Proposed Entity Classification Regulations.
- 975 Letter Regarding New York State Assembly Bill 8518-A and Senate Bill 5671-A on Offers in Compromise.
- 976 Report on Proposals Regarding Transfers of REMIC and FASIT Residual Interests.
- 977 Report on the Treasury's Proposal to Codify the Economic Substance Doctrine.
- 978 Report on Possible Revisions to Circular 230 Dealing with Standards of Practice Applicable to Tax Shelter Transactions.
- 979 Report on Corporate Tax Shelters; Proposed Section 6662A of the Internal Revenue Code.
- 980 Report on Allocation of Partnership Nonrecourse Liabilities.
- 981 Letter on New York State Proposed Legislation on Publication Requirement for Certain Charitable Organizations.
- 982 Report on Tax Shelter Regulations.
- 983 Letter on Conformity of Federal, State and City Offers in Compromise Statutes.
- 984 Letter Regarding Possible Reforms to Section 83.
- 985 Proposed Repeal of the New York State Resident/Nonresident Partnership Allocation Regulations.

**PREPARED IN 2001**

- 986 Business Plan for 2001.
- 987 Proposed Legislation on Taxation of Certain Litigation Awards and Settlements.



- 989 Letter Urging Congress to Provide Full Funding for the Internal Revenue Service to Enable It to Perform All Its Essential Functions, Including Adequate Audit Coverage.
- 990 Prepaid Forward Contracts: Taxation of Parties to Contracts Calling for Delivery of Property at a Specified Future Date, with Payment for that Purchase Being Made at the Time of the Contract.
- 991 Report on Proposed Section 355(e) "Plan" Regulations.
- 992 Letter on Cash Accounting for Small Business Act of 2001.
- 993 Letter to NYC Department of Finance in Support of Draft Statement of Audit Procedures Designed to Eliminate the Automatic Assertion of Penalties When Deficiencies are Asserted.
- 994 Report on Passive Foreign Investment Company Regulations.
- 995 Comments on Proposed Modifications to Circular 230.
- 996 Comments on Proposed Amendments to Capital Gains Rules.
- 997 Straddle Rules Under Code Sections 1092 and 263(g).
- 998 Modifications to Temporary Regulations Governing Tax Shelter Disclosure, Registration and Listing Requirements.
- 999 Pending Tax Shelter Deterrent Legislation.
- 1000 Report on Deductibility of Punitive Damages.
- 1001 Timing of Income and Loss from Swaps for Contingent Payments.

**PREPARED IN 2002**

- 1002 Report on New York City's Taxation of Shareholders of Corporation that Have Elected S Corporation Treatment for U.S. Federal Income Tax Purposes.
- 1003 Critique of the Treasury Department's Subpart F Study.
- 1004 Report on Proposed Regulations Under Section 894 Regarding Payments Made by Domestic Reverse Hybrid Entities.
- 1005 Taxation of Partnership Options and Convertible Securities.
- 1006 Qualified Retirement Plans Under Section 411(d)(6) of the Internal Revenue Code.

- 1007 Simplification of the Internal Revenue Code.
- 1008 Letter Regarding the Effective Date of Rev. Proc. 2002-13 on Valuation of Stock.
- 1009 Section 355(b) and the Treatment of a Corporate Partner as Engaged in the Active Conduct of a Trade or Business (Guidance Supplementing Rev. Rul. 92-17).
- 1010 The Effect of the International Provisions of the Internal Revenue Code of Defining "Statutory" Mergers and Consolidations Under Section 368(a)(1)(A) to Include Those Effected Under Foreign Law.
- 1011 Legislation Regarding Conversion of an S Corporation into a Partnership.
- 1012 Treasury's Plan to Combat Abusive Tax Avoidance Transactions.
- 1013 Treasury/IRS Business Plan for 2002-2003.
- 1014 Outbound Inversion Transactions.
- 1015 Support for Proposed Legislation to Conform New York State Income Tax Filing Date.
- 1016 Multi-Step Acquisitions: Response to Request for Comments Made in Revenue Ruling 2001-46.
- 1017 Treatment of Expenditures Made in Connection with Acquiring, Creating or Enhancing Intangible Assets.
- 1018 Comment on Draft New York State Proposed Regulations Relating to Nexus Implications of Nonresident Corporation's Participation in Trade Shows in New York.
- 1019 Pending Tax Shelter Legislation.
- 1020 Temporary and Proposed Regulations Interpreting Section 355(e) of the Code.
- 1021 Comments on Proposed Regulations Under Section 280G.
- 1022 Taxation of Straight and Contingent Convertible Debt.
- 1023 Proposed Exceptions to the Tax Shelter Disclosure Requirements of Treas. Reg. Sec. 1.6011-4T.
- 1024 Securitization Reform Measures.

## PREPARED IN 2003

- 1025 Report on Recent Tax Shelter Regulations.
- 1026 Individual Retirement Arrangements, Qualified Retirement Plans and Employee Benefits.
- 1027 Report on Disguised Sales of Partnership Interests in Response to Notice 2001-64.
- 1028 Comments on Issues Relating to Circular 230.
- 1029 Loss Disallowance: Report on Temp. Treas. Reg. Sec. 1.337(d)-2T and Prop. Treas. Reg. Sec. 1.1502-35.
- 1030 The Administration's Dividend Exclusion Proposal.
- 1031 Report on Proposed Regulations on the Deduction and Capitalization of Expenditures Relating to Intangibles.
- 1032 Report on Proposed Codification of the Economic Substance Doctrine.
- 1033 Regulations on Potentially Abusive Tax Shelters.
- 1034 New York State Estimated Tax.
- 1035 Trust Fund Liability for Collection of Sales Tax.
- 1036 Dividends Provisions of the Jobs and Growth Tax Relief Reconciliation Act of 2003.
- 1037 Certain Legislative Proposals Relating to the Section 163(j) Earnings Stripping Rules.
- 1038 Simplification of the Internal Revenue Code: Tax Exempt Bonds.
- 1039 Comments on Strict Liability Penalties for Nondisclosure of Tax Shelters Under the American Jobs Creation Act of 2003.
- 1040 Safe Harbor for Valuation Under Section 475 -- Announcement 2003-35.
- 1041 Senate Finance Hearings on Tax Shelters.
- 1042 Treatment of Restricted Stock in Corporate Reorganization Transactions.
- 1043 Reorganizations Involving Insolvent Subsidiaries.
- 1044 Proposed Regulations Under Sections 421, 422 and 424 of the Internal Revenue Code Relating to Incentive Stock Options.

## PREPARED IN 2004

- 1045 Proposed Regulations Under Sections 168(k) and 1400L of the Internal Revenue Code Relating to Additional First Year Depreciation Allowances.
- 1046 Section 355(e) "Non-Plan" Issues.
- 1047 New York's Personal Income Tax Withholding Requirements: Analysis and Recommendations.
- 1048 Proposed Regulations Relating to Partnership Options and Convertible Securities.
- 1049 Taxation of Partnership Interests Received for Services and Compensatory Partnership Options.
- 1050 Continuity of Interest and Pre-Closing Stock Value Fluctuation.
- 1051 Report on the Treatment of Variable Stock Consideration in Tax-Free Corporate Reorganizations.
- 1052 Letter on Revisions to Confidentiality Provisions of the Tax Shelter Regulations.
- 1053 Report on Proposed Regulations Section 1.988-6.
- 1054 Letter on Proposed Regulations Relating to Notional Principal Contracts with Nonperiodic Payments.
- 1055 Letter on H.R. 2896 -- Tax Shelter Penalty Provisions of the JOBS Act.
- 1056 Letter on S. 1637 -- Tax Shelter Penalty Provisions of the JOBS Act.
- 1057 Report on Proposed Amendments to Circular 230.
- 1058 Letter on New York State Governor's 2004-2005 Budget Bills.
- 1059 Report on Capitalization of Expenses to Repair, Improve or Rehabilitate Tangible Property and Certain Transition Costs.
- 1060 Report on Distributions Following Tax-Free Reorganizations.
- 1061 Report on Temporary Regulation Sec. 1.368-2T Relating to "A" Reorganizations Involving Disregarded Entities.
- 1062 Report on Notional Principal Contract Regulations.
- 1063 Provisions of the JOBS Act Regarding Taxation of Deferred Compensation.

- 1064 Report on Transfers of Assets or Stock Following a Corporate Reorganization.
- 1065 Proposed New York State Tax Shelter Legislation.
- 1066 Definition of "Traded on an Established Market" Within the Meaning of Section 1273.
- 1067 Proposed Amendments to Qualified Covered Call Rules.
- 1068 Senate JOBS Bill Amendments to Section 269.
- 1069 Report on Temporary and Proposed Regulations Concerning Allocation of Creditable Foreign Tax Expenditures.
- 1070 Source, "Effective Connection" of COD Income in Cross-Border Financings.
- 1071 Report on Notice 2004-37.
- 1072 Report on Proposed Regulations Regarding Continuity of Interest and Pre-Closing Stock Value Fluctuations.
- 1073 Filing Deadline for Material Advisors under Notice 2004-80 (Letter).
- 1074 Internal Revenue Code Section 965 (Letter).

**PREPARED IN 2005**

- 1075 Report on Application of Section 6700 Penalties to Lawyers: The "Reason to Know" Standard.
- 1076 Report on Proposed Regulations under Section 752 Relating to the Allocation of Partnership Liabilities where a Disregarded Entity is an Obligor.
- 1077 Report on Proposed Regulations Regarding the Application to Partnerships of Section 1045 Gain Rollover Rules for Qualified Small Business Stock.
- 1078 Report on Remic IO Interests.
- 1079 Report on Proposed Regulations Regarding The Determination of a Shareholder's "Pro Rata Share" Under Section 951.
- 1080 Report on Disclosure by Material Advisors.
- 1081 Report on Circular 230 Regulations.

- 1082 Report on the Effect of Mergers, Acquisitions and Dispositions on the Application of Code Section 965.
- 1083 Report on Regulation Section 1.901-2(f)(3) and the Allocation of Foreign Taxes Among Related Persons.
- 1084 Report on New York's Nonresident Income Allocation Requirements: Analysis and Recommendations.
- 1085 Report on Disguised Sales of Partnership Interests Responding to Reg-149519-03.
- 1086 Report with Respect to Regs. §1.367(a)-3(c).
- 1087 Report on Section 965 and Notices 2005-10 and 2005-38.
- 1088 Report on Proposed Regulations Regarding Allocation of Basis Under Section 358.
- 1089 Report on Proposed Regulations Dealing with "Predecessors" and "Successors" in Section 355(e).
- 1090 Report on New York State Tax Issues Relating to Same-Sex Unions.
- 1091 Employee Benefits Committee Report on Section 409A of the Internal Revenue Code and Internal Revenue Service Notice 2005-1.
- 1092 Offer in Compromise Legislation in Highway Bill (H.R. 3) (Letter).
- 1093 Section 470 Legislation (Letter).
- 1094 Report on Proposed Regulations Regarding Cross-Border Mergers.
- 1095 Report on Credit Default Swaps.
- 1096 Notice 2005-53 (U.S. Branch Allocation of Interest) (Letter).
- 1097 Comments on JCT Recommendation Relating to Employment and Self-Employment Taxes of Partners, LLC Members and S Corporation Shareholders.
- 1098 Report on the Proposed Regulations and Revenue Procedure Relating to Partnership Equity Transferred in Connection with the Performance of Services.
- 1099 Jobs Act Straddle Amendments (Letter).
- 1100 Report on Proposed Dual Consolidated Loss Regulations.

## PREPARED IN 2006

- 1101 Report on Statutory Provisions Regarding the Importation and Duplication of Tax Losses.
- 1102 Report on Proposed Regulations Regarding Organizations, Reorganizations and Liquidations Involving Insolvent Corporations.
- 1103 Report on Final and Temporary Section 1446 Regulations.
- 1104 Employee Benefits Committee Report on Section 409A of the Internal Revenue Code and the Proposed Regulations Thereunder.
- 1105 Report on Proposed Amendments to Article 9-A Regulations Relating to the Taxation of Corporate Partners.
- 1106 Liability of Partners for Unpaid NYS Sales Taxes of LLCs (Letter) and Report on Trust Fund Liability for Collection of Sales Tax (Report 1035).
- 1107 Report on Temporary Treasury Regulations Section 1.7874-1T.
- 1108 Circular 230 (Letter).
- 1109 Report on the Application of the IRC Sections 6111 and 6112 Material Advisor Rules to Law and Accounting Firms.
- 1110 Report With Respect to Notice 2005-74.
- 1111 Report with Respect to Proposed Guidance on Family-Owned Trust Companies.
- 1112 Report on Basis Recovery in a Dividend Equivalent Redemption.
- 1113 Report on Limitation on Benefits Provisions and Section 1(h)(11).
- 1114 Report on the Application of Section 956 to Partnership Transactions.
- 1115 Patentability of Tax Advice and Tax Strategies (Letter).
- 1116 Report on Section 4965.
- 1117 Report on Proposed Regulations Under Tax Law Sections 631(g) and 638(c) (Stock Options, Stock Appreciation Rights and Restricted Stock).
- 1118 Report on New York Innocent Spouse Relief.
- 1119 Report on Section 368(a)(1)(A) Regulations Defining a "Statutory Merger or Consolidation".

- 1120 Report on "Zero Basis".
- 1121 Report on Legislative Grants of Regulatory Authority.
- 1122 Report Responding to Notice 2006-14 Relating to the Treatment of Partnership Distributions Under Section 751(b).
- 1123 Report on Section 954(c)(6).

**PREPARED IN 2007**

- 1124 Report on Differences in Tax Treatment of Domestic and Foreign Partnerships.
- 1125 Letter to Hon. Eliot Spitzer on the Importance of Interpretive and Explanatory Tax Regulations.
- 1126 Report on Proposed Regulations Amending the Reportable Transaction Disclosure and List Maintenance Rules.
- 1127 Report on the Model Income Tax Convention Released by the Treasury on November 15, 2006.
- 1128 Report on Tax Provisions of the New York State 2007-2008 Budget Legislation (Chapter 60 of the Laws of 2007).
- 1129 Report Responding to Notice 2007-21 Concerning Donor-Advised Funds and Supporting Organizations.
- 1130 Report on Proposed Regulations Regarding Exchanges of Property for Annuities.
- 1131 Report on Disqualified Investment Corporations as Defined in Section 355(g).
- 1132 Report on the Pension Protection Act.
- 1133 Report on Issues Relating to Restrictions Imposed on Offers and Sales of Bearer Bonds By the "TEFRA" Act of 1982.
- 1134 Report Responding to IR-2007-127, Request for Comments Regarding General Powers of Appointment Under IRC Section 2514.
- 1135 Report on Proposed Section 901 Regulations Relating to Compulsory Payments of Foreign Taxes.
- 1136 Comments in Response to Notice 2007-39 Concerning Monetary Penalties for Certain Prohibited Conduct Under Circular 230.



- 1137 Report on Final Regulations Regarding Allocation of Basis Under Section 358 and Related Matters.
- 1138 Report on Proposed Consolidated Return Stock Loss Regulations.
- 1139 Report on the Definition of "Tax Return Preparer" and Other Issues Under Code Sections 6694, 6695 and 7701(a)(36).

**PREPARED IN 2008**

- 1140 Report on Proposed Regulations Under Section 987.
- 1141 Comments on Proposed Amendments to Part 132 of the Personal Income Tax Regulations.
- 1142 Report on Proposed Regulations Regarding the Active Trade or Business Requirement under Section 355(b).
- 1143 Tax Equity for Domestic Partner and Health Beneficiaries Act (S.1556); Tax Equity for Health Plan Beneficiaries Act of 2007 (H.R. 1820).
- 1144 Report on Final Dual Consolidated Loss Regulations.
- 1145 Nexus Requirements for Imposition of Business Activity Taxes.
- 1146 Recent and Proposed Statutory Changes to Tax Return Preparer Penalty Rules of Internal Revenue Code Section 6694 and Related Issues.
- 1147 New York Stock Transfer Tax.
- 1148 Canadian-U.S. Treaty Protocol - Payments Through Hybrids.
- 1149 Report on the Proposed Amendments to Circular 230 Relating to Standards with Respect to Tax Returns.
- 1150 Report on Proposed Treasury Regulation Section 1.1502-13(g) Relating to Intercompany Obligations.
- 1151 Report on Modifications to Commercial Mortgage Loans Held by a Real Estate Mortgage Investment Conduit (REMIC).
- 1152 Report on Final Regulations Regarding the Effect of Subsequent Transfers of Assets or Stock on the Continuing Qualification of Reorganizations Under Section 368.
- 1153 Report on the Application of Code Section 562(c) to Regulated Investment Companies and Real Estate Investment Trusts.

- 1154 Notice 2008-19 and Protected Cell Companies Outside of the Insurance Arena.
- 1155 Report on Revenue Procedure 2003-65.
- 1156 Notice 2008-20 (Intermediary Tax Shelters).
- 1157 Report on the Tax Exemption for Foreign Sovereigns Under Section 892 of the Internal Revenue Code.
- 1158 Report on Distributions in Connection With Acquisitions.
- 1159 Report on Prepaid Forward Contracts.
- 1160 Report Responding to Notice 2008-32, Request for Comments Regarding Treatment of Executors' and Trustees' Commissions under IRC Section 67(c).
- 1161 Report on the Proposed Contract Manufacturing Regulations.
- 1162 Formal Guidance for Stock Buybacks and "North South" Transactions.
- 1163 Guidance on Economic Downturn Issues.
- 1164 Report on Selected Issues in Triangular Reorganizations.
- 1165 Request for Formal Guidance on the Tax Consequences of Warrant Exercises.
- 1166 Report on Proposed Carried Interest and Fee Deferral Legislation.
- 1167 New York Stock Transfer Tax.
- 1168 Comments on Notice 2008-63 (Proposed Revenue Ruling Dealing.
- 1169 Report to Treasury Regarding the Use of the "Commensurate in Scope" Test.
- 1170 Good Faith Compliance with Section 409A.
- 1171 Report on the Proposed Removal of the "Temporary Stay" Exception From 20 NYCRR Section 105.20(e)(1).
- 1172 Report on Investor-Owned Life Insurance.
- 1173 Report on International Provisions of H.R. 3970 and Effects of Reduction in Corporate Tax rates.
- 1174 Report on Proposed Regulations Implementing Section 336(e).

## PREPARED IN 2009

- 1175 Report on Revenue Procedure 2008-51.
- 1176 Report on the Treatment of Capital Contributions Under Code Section 382(l)(l).
- 1177 Report on Proposed Regulations Issued Under Code Sections 367, 1248 and 6038B.
- 1178 Draft Amendments to Regulations with Regard to Combined Returns (Letter).
- 1179 Memorandum Providing Comments on Certain Tax Provisions of S.60A/A.160-A (Revenue Art. VII).
- 1180 Employee Benefits Committee Report On A Program to Remedy Documentary Noncompliance By Section 409A Plans In Response to Notice 2008-113.
- 1181 Process for Making Appointments to the New York Tax Appeals Tribunal.
- 1182 Report on the Cancellation of Indebtedness and AHYDO Rules of Sections 108(i) and 163(e)(5)(F).
- 1183 Tax Exempt Entities Committee Report on Private Foundation Investors in Ponzi Schemes.
- 1184 Report on Proposed Regulations Under Sections 108(e)(8) and 721 on Partnership Debt-for-Equity Exchanges.
- 1185 Recommendations for 2009-2010 Tax Guidance Priority List (Letter).
- 1186 Request for Formal Guidance on FBAR Reporting Obligations.
- 1187 Draft Amendments to Residency Rules for Student Housing.
- 1188 Report on the Application of Anti-Conduit Regulations to Hybrid Entities and Instruments.
- 1189 Report on Qualified Intermediary and Related Withholding and Information Reporting Legislation Proposed by the Administration.
- 1190 Comments on Proposed Modifications to Section 6662 Penalty in America's Affordable Health Choices Act of 2009.
- 1191 Report on Proposed and Temporary Regulations Regarding All-Cash Acquisitive D Reorganizations.

- 1192 Report on Temporary Regulations Regarding the Hot Stock Rules Under Section 355(a)(3)(B).
- 1193 Report on Rules Governing Nonqualified Deferred Compensation Under Section 457A.
- 1194 Report on the Rules Governing Reports on Transactions with Foreign Financial Agencies (FBARs).
- 1195 Report on IRS Announcement 2008-115 on FIRPTA Treatment Of Rights Granted by a Governmental Unit.
- 1196 Temporary Suspension of AHYDO Rules (Letter).
- 1197 Report on Administration Proposals Regarding Deferral of Deductions Related to Deferred Foreign Income, Foreign Tax Credit Pooling, And Entity Classification Rules.
- 1198 Report on the Treatment of Fluctuations in Value under Section 382(l)(3)(C).

#### **PREPARED IN 2010**

- 1199 Comments on the Foreign Account Tax Compliance Legislation.
- 1200 Possible Tax Relief for Haiti Relief Efforts (Letter).
- 1201 Report on Proposed Regulations on Varying Partnership Interests Under Section 706.
- 1202 Report on the Request For Comments on Section 704(c) Layers Relating to Partnership Mergers, Division and Tiered Partnerships.
- 1203 Report on Proposed Changes to New York State Statute of Limitations on Collection of Unpaid Tax Liabilities.
- 1204 Estimated Tax Consequences of Roth IRA Conversions (Letters).
- 1205 Report Commenting on 2010-2911 New York State Executive Budget Proposal to Modify Income Taxation of New York Resident Trusts
- 1206 2010-11 New York State Executive Budget-Comments on Certain Revenue Provisions (Letter).
- 1207 Report Commenting on Select Issues with Respect to the Passive Foreign Investment Company Rules.
- 1208 Report on Announcement 2010-9.

- 1209 Report on Definition of "Traded on an Established Market" within the Meaning of Section 1273 and Related Issues.
- 1210 Report on FDIC-Assisted Taxable Acquisitions.
- 1211 Report on Certain Issues Under Section 7874.
- 1212 Report on Ambiguities and Uncertainties in the Original Issue Discount Regulations.
- 1213 Comments on the Proposed Denial of Treaty Benefits for Certain Related-Party Deductible Payments (Letter).
- 1214 Report on Guidance Under U.S. Income Tax Treaties.
- 1215 Recommendations for 2010-2011 Tax Guidance Priority List (Letter).
- 1216 Report on the Rescission Doctrine.
- 1217 Report on Section 514: Debt-Financed Income Subject to UBIT.
- 1218 Report on Legislative Proposal Regarding Employment Taxes and Professional Service Businesses.
- 1219 Report on Partnership Target Allocations.
- 1220 Report on Aggregation Issues Facing Securities Partnerships under Subchapter K.
- 1221 Medicare Contribution Tax Definition of Net Investment Income (Letter).
- 1222 Report on Section 367(d).
- 1223 Report on Issues under Section 909 of the Code.
- 1224 Report on Notice 2010-60.
- 1225 Report on Uncertain Tax Positions in the Context of Mergers, Acquisitions and Spin-offs.
- 1226 Effect of de Minimis OID under Reg. Sect. 1.1001-3(e)(2) (Letter).
- 1227 Report on Certain International Issues Relating to All-Cash Acquisitive D Reorganizations.

**PREPARED IN 2011**

- 1228 Codification of the Economic Substance Doctrine.

- 1229 Report on Characterizing "Overlap" Transactions under Subchapter C.
- 1230 Report on Claiming Worthlessness for a Failed Subsidiary within a Consolidated Group.
- 1231 Report on Section 901(m).
- 1232 Report on the Management and Control Provision of the "International Tax Competitiveness Act of 2011".
- 1233 Report on the New York State Department of Taxation and Finance Nonresident Audit Guidelines.
- 1234 Report on Section 871(m).
- 1235 Proposed Legislation (S.1072) Creating an Office of the Taxpayer Advocate.
- 1236 Report on Certain Continued Coverage Under Insured Group Health Plans in Light of the PPACA Nondiscrimination Rules and IRS Notice 2011-1.
- 1237 Report on Proposed Regulations on the Definition of Public Trading.
- 1238 Report on Notice 2010-49.
- 1239 Report of the Tax Section of the New York State Bar Association on Certain Aspects of the Taxation of Securities Loans and the Operation of Section 1058.
- 1240 Report on Revenue Ruling 99-6.
- 1241 Draft Form 8939, Allocation of Increases in Basis for Property Acquired From a Decedent Reporting of Certain 2010 Generation-Skipping Transfers.
- 1242 Possible Tax Relief for Disaster-Related Efforts.
- 1243 Recommendations for 2011-2012 Tax Guidance Priority List.
- 1244 Treasury Request for Public Comments Regarding Executive Order 13563.
- 1245 Proposed Regulations Concerning Series Organizations.
- 1246 2011 Offshore Voluntary Disclosure Initiative Frequently Asked Questions and Answers.

- 1247 Comments on the Application of Employment Taxes to Partners and on the Interaction of the Section 1401 Tax With the New Section 1411.
- 1248 Report of the Tax Section of the New York State Bar Association on the Taxation of Distressed Debt.
- 1249 Report of the Tax Section of the New York State Bar Association on the Interaction of Section 909 and Subchapter K.
- 1250 Report on Registered Debt Following the HIRE Act.
- 1251 Report on Draft Regulations for New York State Offers in Compromises.
- 1252 Report on Investment Company Provisions: Sections 351(e) and 368(a)(2)(F).

**PREPARED IN 2012**

- 1253 Report on IRS Notice 2011-34 and IRS Notice 2011-53.
- 1254 Report on Tax Deductibility of Contributions to Disregarded Entities Owned by Charities.
- 1255 Report on Application of Treasury Regulation Section 1.382-2T(f)(18)(iii) with Respect to Distressed Debt.
- 1256 Proposed Regulations Withdrawing the De Minimis Exception From the Section 704(b) Regulations.
- 1257 Proposed Regulations Under Section 892.
- 1258 Proposed Regulations Extending Additional Relief From the Segregation Rules Under Section 382.
- 1259 Proposed Regulations Under Section 469 Governing the Definition of Limited Partner.
- 1260 Report on Portability of the Estate Tax Exclusion.
- 1261 Report on Tax Opinions in Registered Offerings.
- 1262 Report on Allocations of Recourse Liabilities Among Related Partners.
- 1263 Recommendations for 2012-2013 Tax Guidance Priority List.
- 1264 Report on Proposed and Temporary Regulations Under Section 871(M).

- 1265 Report on Notice 2011-101: Request for Comments Regarding the Income, Gift, Estate and Generation-Skipping Transfer Tax Consequences of Trust Decanting.
- 1267 Report on the Proposed FATCA Regulations.
- 1268 Report on Notice 2012-15: Cross-Border Stock Sales Subject to Section 304 and Section 367.
- 1269 Report on Prop. Reg. §1.1502-91(g)(7): Determining Section 382 Net Unrealized Built-in Gain and Loss of a Consolidated Group.
- 1270 Report on the "May Company" Regulations.
- 1271 Report on the Application of Treas. Reg. § 1.267(b)-1(b) to Related Party Loss Transactions.
- 1272 Report on Representative Camp's International Tax Reform Discussion Draft.
- 1273 Report on Temporary and Proposed "Splitter" Regulations and Final Technical Taxpayer Regulations.
- 1274 Report on the Allocation of Basis Adjustments Under Section 743(b) to Contingent Liabilities.
- 1275 Report on Proposed Regulations regarding the Allocation of E&P in Acquisitive Asset Reorganizations.
- 1276 Comments on Final "Publicly Traded" Regulations under Section 1273 of the Code.
- 1277 Report on Temporary and Proposed Regulations under Section 988(d) of the Code.
- 1278 Report on Insolvency under Section 108: the Treatment of Contingent Liabilities.
- 1279 Report on Substantial Business Activities Test under Temporary Section 7874 Regulations.
- 1280 Report on Proposed Circular 230 Regulations.



### PREPARED IN 2013

- 1281 Report requesting guidance on an issue of longstanding uncertainty: the proper tax treatment by the buyer of the assumption of a deferred revenue liability of the seller in a taxable asset acquisition of a business, together.
- 1282 Report addressing the definitions of "FFI," "financial account," and related terms in the final regulations under Sections 1471 through 1474 of the Internal Revenue Code (commonly referred to as "FATCA") issued on January 28, 2013 (the "Final Regulations") together.
- 1283 Letter dated May 14, 2013 submitting recommendations for the 2013-2014 Guidance Priority List.
- 1284 Report on the regulations proposed under Section 1411 of the Internal Revenue Code (the "Code") on December 3, 2012 (the "Proposed Regulations").
- 1285 Report on the proposed regulations addressing the treatment under Section 1411 of the Internal Revenue Code (the "Code") of income and gains derived from the ownership of stock in a foreign corporation that is a "controlled foreign corporation" (a "CFC") or a "passive foreign investment company" (a "PFIC") ("Proposed Regulations 1.1411-10").
- 1286 Report on the proposed regulations regarding the tax treatment of noncompensatory partnership options ("NCOs") issued by the Treasury Department and the Internal Revenue Service on February 5, 2013 (the "Proposed Regulations").
- 1287 Report commenting on the treatment of currency gain as "subpart F income," and related issues, under selected circumstances.
- 1288 Report suggesting administrative guidance be issued addressing the procedures for the collection of tax liabilities under New York State tax law section 174-b and related provisions.
- 1289 Report commenting on the proposed regulations (the "Proposed Regulations") addressing how the section 108(a) rules excluding from taxable income cancellation of indebtedness ("COD") income occurring in a Title 11 case (the "Title 11 Exception") or when the taxpayer is

insolvent (the "Insolvency Exception") apply when the entity legally liable for the cancelled indebtedness is a grantor trust or a disregarded entity for U.S. federal income tax purposes.

- 1290 Report on the proposed corporate equity reduction transaction ("CERT") regulations issued on September 13, 2012 (the "Proposed Regulations").
- 1291 Report discussing the proposed regulations issued under Section 162(m)(6) of the Internal Revenue Code on April 2, 2013 (the "Proposed Regulations").
- 1292 Report addressing the appropriate role of the step transaction doctrine in determining the U.S. Federal income tax consequences of certain transactions involving stock distributions intended to qualify as tax-free under section 355.
- 1293 Report responding to the New York State Tax Reform and Fairness Commission's request for recommendations with respect to certain issues relating to the income tax treatment of certain New York State resident trusts together.
- 1294 Report on suggestions to improve the collections process for taxpayers, practitioners and the NYS Department of Taxation and Finance.

#### **PREPARED IN 2014**

- 1295 This report addresses the FATCA Final Regulations under Sections 1471 through 1474 of the Internal Revenue Code: PFFI Rules; IGAs; Interaction Between the Regulations and Chapters 3 and 61.
- 1296 This report provides comments and recommendations on Section 2 of Notice 2007-55 and Possible Administrative Guidance Addressing Sections 897(h)(1) and 1445(e)(6) of the Internal Revenue Code.
- 1297 This report is on Guidance Implementing Revenue Ruling 91-32.
- 1298 This report makes recommendations for guidance addressing the treatment of foreign tax refunds, under Sections 853 and 905(c) received by a regulated investment company ("RIC").
- 1299 This report provides comments on a proposal to tax New York Trust beneficiaries on their receipt of certain trust distributions (the "Throwback

Tax Proposal") contained in Revenue Article VII, Part I of the 2014-15 New York State Executive Budget ("Part I").

- 1300 This report offers commentary and recommendations on Revenue Procedure 2011-16, which addresses transactions undertaken by real estate investment trusts involving distressed mortgage debt.
- 1301 This report on the corporate income tax reform proposals in the New York State 2014-2015 Executive Budget comments on certain technical, administrative and conceptual issues raised by the Budget Bill.
- 1302 This reports provides comments on the Proposed Anti-Loss Importation Regulations Under Sections 362(e)(1) and 334(b)(1)(B) of the Internal Revenue Code.
- 1303 This letter provides comments on Notice 2013-78, which proposes to issue a new revenue procedure that relates to the Mutual Agreement Procedure (the "MAP Notice") for mitigating double taxation under income tax treaties entered into between the United States and other countries. This letter does not specifically comment on the accompanying Notice 2013-79 (the "APA Notice"), which was issued on the same day as the MAP Notice and which sets forth procedures for Advance Pricing Agreements.
- 1304 This report provides recommendations for 2014-2015 priority guidance plan in response to Notice 2014-18.
- 1305 Report 1305 provides "Comments on The Public Discussion Draft of BEPS Action 2: Neutralise the Effects of Hybrid Mismatch Arrangements (Recommendations for Domestic Laws)".
- 1306 Letter and Report provides comments on Proposed Regulations Issued Under Section 871(m) about avoidance of withholding tax on U. S. source dividends through derivative transactions.
- 1307 Letter and Report provides comments on regulations proposed on January 30, 2014 (the "Proposed Regulations"), concerning the allocation of partnership liabilities under section 752 and disguised sales under section 707.
- 1308 Letter and Report provides comments on temporary regulations issued on January 17, 2014, that disregard, for purposes of Section 7874 of the Code, certain stock issued by a foreign corporation in a transaction related to its acquisition of a domestic entity.
- 1309 Memorandum provides comments on recommended Technical Corrections to 2014 New York State Corporate Tax Reform Legislation.
- 1310 Letter and Report provides comments on Kimbell-Diamond Doctrine.

- 1311 Letter and Report provides comments on the Proposed Regulations Regarding the Allocation of Recourse Partnership Liabilities.
- 1312 Letter provides comments on guidance under the New York State corporate tax reform provisions.
- 1313 Letter and Report provides comments on Treaty Resourcing of Income Provisions.
- 1314 Letter and Report provides comments on Proposed Regulations Relating to Loss Duplication in the Partnership Context.

**PREPARED IN 2015**

- 1315 Letter and Report provides comments on the Gross Receipts Test of Section 165(g)(3)(B).
- 1316 Letter and Report provides comments on proposed regulations regarding allocation of consideration and allocation and recovery of basis in transactions involving corporate stock or securities.
- 1317 Letter provides comments on proposal to modify regulations under Section 336(e) and Section 338.
- 1318 Letter and Report provides comments on House Ways and Means Committee Discussion Draft Provisions to Reform the Taxation of Financial Instruments and Corresponding Proposals by the Obama Administration.
- 1319 2015-2016 New York State Executive Budget Report.
- 1320 Letter provides comments on Systems for Holding Consumer and Privately Negotiated Loans in Registered Form to Qualify for the Portfolio Interest Exemption.
- 1321 Letter and Report provides comments on Proposed Regulations Issued under Sections 959 and 961.
- 1322 Letter provides comments on Recommendations for 2015-2016 Priority Guidance Plan.
- 1323 Letter and Report provides comments on the Treatment of Exculpatory Liabilities for Purposes of Section 704 and Section 752.
- 1324 Letter and Report provides comments on the Non-Ordinary Course Distribution Rules in Notice 2014-52.
- 1325 Letter and Report provides comments on the Tax Treaty Consistency Principle.

- 1326 Letter and Report provides comments on the Material Participation of Trusts and Estates under Sections 469 and 1411 of the Code.
- 1327 Letter and Report provides comments Relating to Two of the Proposed Revisions to the U.S. Model Tax Convention.
- 1328 Letter and Report provides comments on Proposed Regulations Regarding Allocation of Income and Deduction of Corporations Joining or Leaving Consolidated Groups.
- 1329 Letter and Report provides comments on the Proposed Regulations under Section 751(b).
- 1330 Letter and Report provides comments on the Proposed Regulations on Disguised Payment for Services.
- 1331 Letter and Report Relating to the Proposed Revisions to the Limitation on Benefits Article of the U.S. Model Tax Convention.
- 1332 Letter and Report Relating to the Definition of a Creditable Tax for Purposes of Sections 901 and 903.
- 1333 Letter and Report Relating to the Allocation of Earnings and Profits in Connection with Divisive Transactions.
- 1334 Letter and Report Commenting on Draft Amendments to Regulations Regarding Corporations Subject to Article 9-A Tax.
- 1335 Letter and Report Commenting on the Operation of Section 956(d) in the Context of Multiple Guarantors/Pledgors in Respect of a Single Obligation of a U.S. Person.
- 1336 Letter and Report Commenting on Notice 2015-54, Transfers of Property to Partnerships with Related Foreign Partners and Controlled Transactions Involving Partnerships.

**Prepared in 2016**

- 1337 Letter Commenting on Proposed Section 367 Regulations; Elimination of the Foreign Goodwill Exception.
- 1338 Letter and Report Commenting on Section 2 of Notice 2015-79, describes regulations to be issued that would address the avoidance of the purposes of section 7874.
- 1339 Letter and Report on Draft Business Apportionment Factor Regulations

- 1340 Letter and Report commenting on final, temporary, and proposed regulations under section 871(m)
- 1341 Letter commenting on regulations issued under new section 506
- 1342 Letter and Report on Notice 2015-59 and Revenue Procedure 2015-43
- 1343 Letter and Report commenting on draft regulations under Article 9-A relating to combined returns
- 1344 Letter & Report commenting on New York State Tax Law Section 171-v
- 1345 Letter & Report commenting on Notice 2015-54, issued August 6, 2015
- 1346 Letter in response to Notice 2016-26, recommendations for 2016-2017 Priority Guidance Plan
- 1347 Letter & Report commenting on the Partnership Audit Rules of the Bipartisan Budget Act of 2015
- 1348 Letter & Report commenting on Temporary Regulations Addressing Notional Principal Contracts with Nonperiodic Payments
- 1349 Letter & Report commenting on Final Regulations on Reorganizations under Section 368(a)(1)(F)
- 1350 Letter & Report commenting on Proposed and Temporary Regulations on United States Property Held by Controlled Foreign Corporations in Transactions Involving Partnerships
- 1351 Letter & Report commenting on the Proposed Regulations under Section 385
- 1352 Letter & Report commenting on Proposed Regulations under Section 305(c)
- 1353 Letter commenting on Draft Amendments to Sections 4-6.1, 4-6.3 and 4-6.4 of Subpart 4-6 of the New York State Business Corporation Franchise Tax Regulations
- 1354 Letter & Report commenting on Changes to FIRPTA under the Protecting Americans from Tax Hikes Act of 2015

- 1355 Letter & Report commenting on Temporary and Proposed Regulations under Section 337(d) and Section 732(f)
- 1356 Letter & Report commenting on Proposed Regulations under Section 355 Concerning the Device Prohibition and Active Trade or Business Requirement
- 1357 Letter & Report on Guaranteed Payments and Preferred Returns; commenting on issues relating to partnerships that provide for preferred returns to one or more partners.
- 1358 Letter & Report commenting on Proposed Regulations under Section 2704 of the Code
- 1359 Letter & Report commenting on Proposed Regulations under Section 851 of the Code
- 1360 Letter & Report commenting on Notice 2016-52, on Splitter Arrangements from Foreign-Initiated Tax Adjustments
- 1361 Letter commenting on Proposed and Temporary Regulations under Sections 707 and 752

#### **PREPARED IN 2017**

- 1362 Letter commenting on Reserved Portions of the FATCA Final Regulations: Foreign Passthru Payments Withholding
- 1363 Letter commenting on Tax Treatment of Payments to Retired Law Firm Partners Providing Pro Bono Legal Services
- 1364 Letter and Report commenting on Proposed Section 2801 Regulations
- 1365 Letter and Report commenting on the Discussion Draft of the Modernization of Derivatives Tax Act of 2016
- 1366 Letter and Report commenting on Possible Regulations Interpreting Rules Governing Applicable High Yield Discount Obligations
- 1367 Letter and Report commenting on Fiscal Year 2018 Budget Bill S02006/A03006 - Consolidation of Administrative Hearings
- 1368 Letter and Report commenting on Proposed Regulations Under Section 514(c)(9)(E)

- 1369 Letter and Report commenting on Draft Business Apportionment Factor Regulations
- 1370 Letter and Report commenting on Temporary Regulations Dealing with "Predecessors" and "Successors" under Section 355(e)
- 1371 Letter and Report commenting on Certain Corporate Reorganization Transactions Followed by "Same-State" Asset Drop-Downs
- 1372 Letter and Report commenting on Possible Amendments to Regulations Governing the Deductibility of Premium Paid upon the Redemption of Convertible Bonds
- 1373 Letter and Report commenting on the Application of Section 894 to Effectively Connected Income of Hybrid Entities
- 1374 Letter commenting on Notice 2017-28: Recommendations for 2017-2018 Priority Guidance Plan
- 1375 Letter and Report commenting on the Temporary and Proposed Regulations under Section 901(m)
- 1376 Letter commenting on Notice 2017-38
- 1377 Letter and Report commenting on Notice 2016-73
- 1378 Letter and Report commenting on the Proposed Regulations Related to the Partnership Audit Rules of the Bipartisan Budget Act of 2015
- 1379 Letter and Report commenting on Draft Regulations Regarding Prior Net Operating Loss Conversion ("PNOLC") Subtraction
- 1380 Report commenting on Recommended Amendments to the New York State Driver's License Suspension Program
- 1381 Letter and Report commenting on Revenue Ruling 2017-09 and "North-South" Transactions
- 1382 Letter and Report commenting on Final, Temporary and Proposed Regulations Under 337 (d) Relating to Certain Transfers of Property to Regulated Investment Companies and Real Estate Investment Trusts
- 1383 Report commenting on Debt Issued by Disregarded Entities and Treasury Regulations Section 1.1001-3



1384 Letter and Report commenting on the Treatment of Share Repurchases under Section 355(e)

**PREPARED IN 2018**

1385 Letter commenting on Proposed Regulations Providing Guidance on the Definitions of Registration-Required Obligation and Registered Form

1386 Letter and Report commenting on Notice 2017-57: Alternative Rules for Determining Section 987 Gain or Loss

1387 Letter requesting Immediate Guidance under Sections 864(c)(8) and 1446(f)

1388 Letter and Report commenting on Section 965

1389 Letter and Report commenting on the Mark-to-Market Taxation of Derivatives

1390 Letter and Report commenting on Notice 2017-73 – Donor-Advised Funds

1391 Report commenting on 2018-2019 New York State Executive Budget

1392 Letter and Report commenting on Section 199A Deduction

1393 Letter and Report commenting on Section 163(j)

1394 Letter and Report commenting on the GILTI Provisions of the Code

1395 Letter relating to the Section 385 Per Se Stock Rules

1396 Letter and Report commenting on the Provisions of the New Tax Law affecting Tax Exempt Organizations

1397 Letter and Report commenting on Base Erosion and Anti-abuse Tax

1398 Letter and Report addressing Sections 864©(8) and 1446(f) of the Internal Revenue Code of 1986

1399 Letter and Report on Foreign Derived Intangible Income

1400 Letter and Report on Proposed Foreign Currency Hedging Regulations

- 1401 Letter and Report on Proposed Section 965 Regulations
- 1402 Letter and Report on Previously Taxed Earnings under Section 959
- 1403 Letter and Report on Proposed Section 199A Regulations
- 1404 Letter and Report on Section 245A
- 1405 Letter and Report on Proposed Regulations Under Section 168(k)  
Relating to Immediate Expensing of Capital Investments
- 1406 Letter and Report on Proposed GILTI Regulations

**PREPARED IN 2019**

- 1407 Report on Proposed Qualified Opportunity Zone Regulations Under  
Section 1400Z-2