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Letter on Year 2000 Budget, Tracking Stock Proposals

Report on Section 1032


Report on Legislative Proposals Relating to REITs

Report on Control Test of Section 368(c)

Report on Constructive Ownership Bill

Letter on Relief to Joint Return Files Under New York State Tax Law

Letter on Commuter Tax Repeal

Letter on Proposed Addition of Section 1022 to the Code Regarding Indexation of Assets

**PREPARED IN 2000**

Letter on Business Plan for 2000

Letter on Derivatives Transactions in Corporate Stock

Report on Proposed "Straddle" Legislation

Report on Proposed Legislation to Amend Section 357

Report on Treas. Reg. Sec. 1.355-7

Report on Regulations that Define a "Statutory" Merger or Consolidation Under Section 368(a)(1)(A)

Joint State/City Power of Attorney

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<td>Report on Corporate Tax Shelters; Proposed Section 6662A of the Internal Revenue Code.</td>
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<td>Report on Allocation of Partnership Nonrecourse Liabilities.</td>
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<td>987</td>
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</table>
Letter Urging Congress to Provide Full Funding for the Internal Revenue Service to Enable It to Preform All Its Essential Functions, Including Adequate Audit Coverage.

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.

Report on Proposed Section 355(e) "Plan" Regulations.


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.


Comments on Proposed Modifications to Circular 230.

Comments on Proposed Amendments to Capital Gains Rules.

Straddle Rules Under Code Sections 1092 and 263(g).

Modifications to Temporary Regulations Governing Tax Shelter Disclosure, Registration and Listing Requirements.

Pending Tax Shelter Deterrent Legislation.

Report on Deductibility of Punitive Damages.

Timing of Income and Loss from Swaps for Contingent Payments.


Critique of the Treasury Department's Subpart F Study.

Report on Proposed Regulations Under Section 894 Regarding Payments Made by Domestic Reverse Hybrid Entities.

Taxation of Partnership Options and Convertible Securities.

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). |
| 1011 | Legislation Regarding Conversion of an S Corporation into a Partnership. |
| 1012 | Treasury's Plan to Combat Abusive Tax Avoidance Transactions. |
| 1014 | Outbound Inversion Transactions. |
| 1015 | Support for Proposed Legislation to Conform New York State Income Tax Filing Date. |
| 1017 | Treatment of Expenditures Made in Connection with Acquiring, Creating or Enhancing Intangible Assets. |
| 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. |
Report on Recent Tax Shelter Regulations.
Individual Retirement Arrangements, Qualified Retirement Plans and Employee Benefits.
Report on Disguised Sales of Partnership Interests in Response to Notice 2001-64.
Comments on Issues Relating to Circular 230.
The Administration’s Dividend Exclusion Proposal.
Regulations on Potentially Abusive Tax Shelters.
New York State Estimated Tax.
Trust Fund Liability for Collection of Sales Tax.
Certain Legislative Proposals Relating to the Section 163(j) Earnings Stripping Rules.
Simplification of the Internal Revenue Code: Tax Exempt Bonds.
Senate Finance Hearings on Tax Shelters.
Treatment of Restricted Stock in Corporate Reorganization Transactions.
Reorganizations Involving Insolvent Subsidiaries.
 Proposed Regulations Under Sections 421, 422 and 424 of the Internal Revenue Code Relating to Incentive Stock Options.
Proposed Regulations Under Sections 168(k) and 1400L of the Internal Revenue Code Relating to Additional First Year Depreciation Allowances.

Section 355(e) "Non-Plan" Issues.


Proposed Regulations Relating to Partnership Options and Convertible Securities.

Taxation of Partnership Interests Received for Services and Compensatory Partnership Options.

Continuity of Interest and Pre-Closing Stock Value Fluctuation.


Letter on Revisions to Confidentiality Provisions of the Tax Shelter Regulations.


Letter on Proposed Regulations Relating to Notional Principal Contracts with Nonperiodic Payments.


Report on Capitalization of Expenses to Repair, Improve or Rehabilitate Tangible Property and Certain Transition Costs.

Report on Distributions Following Tax-Free Reorganizations.

Report on Temporary Regulation Sec. 1.368-2T Relating to "A" Reorganizations Involving Disregarded Entities.

Report on Notional Principal Contract Regulations.

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.


1070 Source, "Effective Connection" of COD Income in Cross-Border Financings.


1072 Report on Proposed Regulations Regarding Continuity of Interest and Pre-Closing Stock Value Fluctuations.


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.


1080 Report on Disclosure by Material Advisors.


1083 Report on Regulation Section 1.901-2(f)(3) and the Allocation of Foreign Taxes Among Related Persons.


1085 Report on Disguised Sales of Partnership Interests Responding to Reg-149519-03.

1086 Report with Respect to Regs. §1.367(a)-3(c).


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).


1095 Report on Credit Default Swaps.


1097 Comments on JCT Recommendation Relating to Employment and Self-Employment Taxes of Partners, LLC Members and S Corporation Shareholders.


1099 Jobs Act Straddle Amendments (Letter).

1100 Report on Proposed Dual Consolidated Loss Regulations.
1101 Report on Statutory Provisions Regarding the Importation and Duplication of Tax Losses.


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.


1111 Report with Respect to Proposed Guidance on Family-Owned Trust Companies.

1112 Report on Basis Recovery in a Dividend Equivalent Redemption.


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".
Report on "Zero Basis".

Report on Legislative Grants of Regulatory Authority.

Report Responding to Notice 2006-14 Relating to the Treatment of Partnership Distributions Under Section 751(b).

Report on Section 954(c)(6).

Report on Differences in Tax Treatment of Domestic and Foreign Partnerships.

Letter to Hon. Eliot Spitzer on the Importance of Interpretive and Explanatory Tax Regulations.


Report on Disqualified Investment Corporations as Defined in Section 355(g).


Report on Proposed Section 901 Regulations Relating to Compulsory Payments of Foreign Taxes.


PREPARED IN 2008


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.


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.


Report on Distributions in Connection With Acquisitions.

Report on Prepaid Forward Contracts.

Report Responding to Notice 2008-32, Request for Comments Regarding Treatment of Executors' and Trustees' Commissions under IRC Section 67(c).


Formal Guidance for Stock Buybacks and "North South" Transactions.


Report on Selected Issues in Triangular Reorganizations.


Report on Proposed Carried Interest and Fee Deferral Legislation.

New York Stock Transfer Tax.

Comments on Notice 2008-63 (Proposed Revenue Ruling Dealing).

Report to Treasury Regarding the Use of the "Commensurate in Scope" Test.

Good Faith Compliance with Section 409A.


Report on Proposed Regulations Implementing Section 336(e).


Report on Proposed Regulations Issued Under Code Sections 367, 1248 and 6038B.

Draft Amendments to Regulations with Respect to Combined Returns (Letter).


Report on the Cancellation of Indebtedness and AHYDO Rules of Sections 108(l) and 163(e)(5)(F).

Tax Exempt Entities Committee Report on Private Foundation Investors in Ponzi Schemes.

Report on Proposed Regulations Under Sections 108(e)(8) and 721 on Partnership Debt-for-Equity Exchanges.


Request for Formal Guidance on FBAR Reporting Obligations.

Draft Amendments to Residency Rules for Student Housing.

Report on the Application of Anti-Conduit Regulations to Hybrid Entities and Instruments.

Report on Qualified Intermediary and Related Withholding and Information Reporting Legislation Proposed by the Administration.

Comments on Proposed Modifications to Section 6662 Penalty in America's Affordable Health Choices Act of 2009.

Report on Proposed and Temporary Regulations Regarding All-Cash Acquisitive D Reorganizations.

Report on Rules Governing Nonqualified Deferred Compensation Under Section 457A.


Report on IRS Announcement 2008-115 on FIRPTA Treatment Of Rights Granted by a Governmental Unit.

Temporary Suspension of AHYDO Rules (Letter).

Report on Administration Proposals Regarding Deferral of Deductions Related to Deferred Foreign Income, Foreign Tax Credit Pooling, And Entity Classification Rules.


Comments on the Foreign Account Tax Compliance Legislation.

Possible Tax Relief for Haiti Relief Efforts (Letter).


Report on the Request For Comments on Section 704(c) Layers Relating to Partnership Mergers, Division and Tiered Partnerships.


Estimated Tax Consequences of Roth IRA Conversions (Letters).


2010-11 New York State Executive Budget-Comments on Certain Revenue Provisions (Letter).

Report Commenting on Select Issues with Respect to the Passive Foreign Investment Company Rules.

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.


1212 Report on Ambiguities and Uncertainties in the Original Issue Discount Regulations.


1215 Recommendations for 2010-2011 Tax Guidance Priority List (Letter).


1217 Report on Section 514: Debt-Financed Income Subject to UBIT.


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.


1226 Effect of de Minimis OID under Reg. Sect. 1.1001-3(e)(2) (Letter).


**PREPARED IN 2011**

1228 Codification of the Economic Substance Doctrine.
Report on Characterizing "Overlap" Transactions under Subchapter C.


Report on Section 901(m).


Report on the New York State Department of Taxation and Finance Nonresident Audit Guidelines.

Report on Section 871(m).

Proposed Legislation (S.1072) Creating an Office of the Taxpayer Advocate.


Report on Notice 2010-49.

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.


Draft Form 8939, Allocation of Increases in Basis for Property Acquired From a Decedent Reporting of Certain 2010 Generation-Skipping Transfers.

Possible Tax Relief for Disaster-Related Efforts.


Treasury Request for Public Comments Regarding Executive Order 13563.

Proposed Regulations Concerning Series Organizations.

Comments on the Application of Employment Taxes to Partners and on the Interaction of the Section 1401 Tax With the New Section 1411.

Report of the Tax Section of the New York State Bar Association on the Taxation of Distressed Debt.

Report of the Tax Section of the New York State Bar Association on the Interaction of Section 909 and Subchapter K.

Report on Registered Debt Following the HIRE Act.

Report on Draft Regulations for New York State Offers in Compromises.


PREPARED IN 2012


Report on Tax Deductibility of Contributions to Disregarded Entities Owned by Charities.

Report on Application of Treasury Regulation Section 1.382-2T(f)(18)(iii) with Respect to Distressed Debt.

Proposed Regulations Withdrawing the De Minimis Exception From the Section 704(b) Regulations.

Proposed Regulations Under Section 892.

Proposed Regulations Extending Additional Relief From the Segregation Rules Under Section 382.

Proposed Regulations Under Section 469 Governing the Definition of Limited Partner.


Report on Tax Opinions in Registered Offerings.

Report on Allocations of Recourse Liabilities Among Related Partners.

Recommendations for 2012-2013 Tax Guidance Priority List.

Report on Proposed and Temporary Regulations Under Section 871(M).

1267 Report on the Proposed FATCA Regulations.

1268 Report on Notice 2012-15: Cross-Border Stock Sales Subject to Section 304 and Section 367.


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.


1274 Report on the Allocation of Basis Adjustments Under Section 743(b) to Contingent Liabilities.


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.


1279 Report on Substantial Business Activities Test under Temporary Section 7874 Regulations.

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.

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.


Report on the regulations proposed under Section 1411 of the Internal Revenue Code (the “Code”) on December 3, 2012 (the “Proposed Regulations”).

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”).

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”).

Report commenting on the treatment of currency gain as “subpart F income,” and related issues, under selected circumstances.

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.

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: PFI 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 report 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.


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.


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.


Letter and Report provides comments on the Material Participation of Trusts and Estates under Sections 469 and 1411 of the Code.

Letter and Report provides comments Relating to Two of the Proposed Revisions to the U.S. Model Tax Convention.

Letter and Report provides comments on Proposed Regulations Regarding Allocation of Income and Deduction of Corporations Joining or Leaving Consolidated Groups.

Letter and Report provides comments on the Proposed Regulations under Section 751(b).

Letter and Report provides comments on the Proposed Regulations on Disguised Payment for Services.


Letter and Report Relating to the Definition of a Creditable Tax for Purposes of Sections 901 and 903.


Letter and Report Commenting on Draft Amendments to Regulations Regarding Corporations Subject to Article 9-A Tax.

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.

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

Letter Commenting on Proposed Section 367 Regulations; Elimination of the Foreign Goodwill Exception.

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.

Letter and Report on Draft Business Apportionment Factor Regulations
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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 and Report commenting on Proposed and Temporary Regulations under Sections 707 and 752

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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


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)
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Letter and Report commenting on Temporary Regulations Dealing with “Predecessors” and “Successors” under Section 355(e)

Letter and Report commenting on Certain Corporate Reorganization Transactions Followed by “Same-State” Asset Drop-Downs

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Letter and Report commenting on Draft Regulations Regarding Prior Net Operating Loss Conversion (“PNOLC”) Subtraction

Report commenting on Recommended Amendments to the New York State Driver’s License Suspension Program

Letter and Report commenting on Revenue Ruling 2017-09 and “North-South” Transactions

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

Report commenting on Debt Issued by Disregarded Entities and Treasury Regulations Section 1.1001-3
Letter and Report commenting on the Treatment of Share Repurchases under Section 355(e)

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

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

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

Letter and Report commenting on Section 965

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

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

Report commenting on 2018-2019 New York State Executive Budget

Letter and Report commenting on Section 199A Deduction

Letter and Report commenting on Section 163(j)


Letter relating to the Section 385 Per Se Stock Rules


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

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