<table>
<thead>
<tr>
<th>REPORT NUMBER</th>
<th>REPORT</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Two Possible Responses for Law Firms to the New York City Unincorporated Business Tax: (A) Branch Offices and (B) Going Corporate</td>
</tr>
<tr>
<td>3</td>
<td>Report on Proposed Regulations Issued Under Section 664 of the Internal Revenue Code</td>
</tr>
<tr>
<td>5</td>
<td>Report on Complexity and the Income Tax</td>
</tr>
<tr>
<td>9</td>
<td>Comments on New Proposed Regulations and Other Matters Under Section 305 of the Internal Revenue Code of 1954 as Amended by Section 421 of the Tax Reform Act of 1969</td>
</tr>
<tr>
<td>10</td>
<td>Comments on Proposed Regulations Under Section 368(a)(2)(D) of the Internal Revenue Code</td>
</tr>
<tr>
<td>12</td>
<td>Minutes of the November 30, 1971 Meeting of the North Atlantic Region Bar Liaison Committee</td>
</tr>
</tbody>
</table>

Report on H.R. 13720, a Bill to Amend Section 501 of the Internal Revenue Code of 1954 with Respect to Lobbying by Certain Types of Exempt Organizations

Comments on Proposed Regulations Under Section 279 of the Internal Revenue Code


Report on the Status in 1972 of Tax Sheltered Investments


Group Life Insurance, Self-Employed Lawyers and the Estate Tax


Report on H.R. 3577, the Bill to Extend and Amend the Interest Equalization Tax Act


Report on Proposed Regulations on "Salary Reduction" Agreements Relating to Qualified Pension Plans

PREPARED IN 1973

Report on Proposed Regulations Under Section 6323 of the Internal Revenue Code
32 Report on Proposed Regulations Relating to the Full Absorption Method of Inventory Costing


34 Report on International Finance Subsidiaries


36 Comments on Proposed Regulations Under Section 994 Regarding Intercompany Pricing Rules

37 Report on H.R. 10470 Regarding Coverage Requirements

38 Report on the Environmental Protection Bill of 1973

39 Report on Nonrecourse Indebtedness

40 Comments on the Administration's Proposals Regarding Tax Return Preparers

41 Report on Limitations on Contributions and Benefits Under H.R. 10470

42 Comments on Proposed Regulations Under Section 861(a)(1)(G)

PREPARED IN 1974

44 Report on Certain Bills Introduced in the House of Representatives in 1973 Affecting Exempt Organizations

45 Report on New York State Tax Problems

46 Report on Administration Proposals Relating to Minimum Taxable Income, Artificial Accounting Losses and Exploratory Drilling Investment Credit

47 Comments on Proposed Legislation H.R. 2259 Regarding: Nursing Homes; Section 453(d)(5) of the Code; Tax Treatment of Inventory; Deductibility of Certain Business Expenses; and Tax Credits for Improvements to Thermal Design of Residences

48 Comments on Proposed Guide 60 for Real Estate Limited Partnerships

49 Report on Section 2004(a) of H.R. 2 as Passed by the House of Representatives on February 28, 1974
50 Report on the Real Estate Investment Trust Act of 1973
51 Proposals for Continuing to Permit U.S. Corporations to Borrow Abroad
52 Includibility of Decedent Partner's Share of Partnership Items for Period Prior to Death
53 Supplemental Comments on Proposed Federal Legislation Affecting State and Local Sales and Use Taxes
54 Recommendations for Regulations Under Section 402 of the Internal Revenue Code
55 Supplemental Report on Sale or Exchange by a Subsidiary Corporation of its Parent Corporation's Stock

PREPARED IN 1975

56 Letter on Proposed Regulations Under Section 954 Regarding the Definition of "Banking, Financing or Similar Business"
57 Report on Proposed Amendments to New York State Tax Regulations Under Truck Mileage and Fuel Use Tax
58 Comments on Proposed Amendments to New York State Personal Income Tax Regulations Relating to Exemption from Withholding of Income Tax
59 Report on Tax Reduction Bill of 1975 (H.R. 2166)
60 Comment on Proposed Procedural Rules Relating to Public Inspection of Rulings and Determination Letters
61 Comments on Proposed Regulations and IRS Forms Covering Individual Retirement Accounts
63 Further Recommendations for Regulations Under Section 402 of the Internal Revenue Code
64 Report on a New York State Tax Court Proposal
65 Comments on Proposed Revenue Procedure Concerning Racial Discrimination in the Policies and Programs of Private Schools
Comment on Proposed Amendments to Sections 443, 444 and 445 of the Regulations Under the New York State Stock Transfer Tax Relating to Exemption Certificates to be Filed by Depositors in a System for the Central Handling of Securities

Supplemental Comment on Proposed Procedural Rules Relating to Public Inspection of Rulings and Determination Letters


Letter on Revenue Procedure 74-19

Report to the Commission on Revision of the Federal Court Appellate System Regarding the Need for a Court of Tax Appeals

Report on Amendments to Section 474.10 of the Truck Mileage and Fuel Use Taxes Regulations Relating to the Issuance of the Ninth Series of Permits and Plates for Motor Vehicles

Comments on the Usefulness or Usability of Property as Possible Criteria for Advance Rulings Recognizing the Existence of Leases for Federal Income Tax Purposes

Report on Amendments to the Motor Fuel Tax Regulations, the Diesel Motor Fuel Tax Regulations, and the Sales and Use Taxes Regulations in Relation to the Meaning of Local Transit Service

Report on the Constitutionality of the Establishment of a New York State Tax Court

Statement of Martin D. Ginsburg Before the Ways and Means Committee of the U.S. House of Representatives Regarding Complexity in the Substantive Tax Law

Comments on Proposed Regulations Under Section 402 of the Internal Revenue Code

Report on Retroactivity of Tax Legislation

Comments on Proposals for Legislation to Change United States Taxation of Foreign Manufacturing Operations

Report on Revisions in the Truck Mileage and Fuel Use Regulations Relating to the Issuance of the Ninth Series of Permits and Stickers for Motor Vehicles
80 Report on Proposals Relating to the Withholding of New York State Waivers on the Assets of an Estate Until an Estimated Payment is Made
81 Comment on Proposed Amendment of the Nondiscrimination Regulations Relating to Fiscal Assistance to State and Local Governments
82 Report on Proposed Amendments to Sections 441.1 and 441.2 of the New York Stock Transfer Tax Regulations Relating to the 25% Surcharge
83 Comments on Proposed Revision of Tax Sections of Proposed Guide 60 for Real Estate Limited Partnerships
84 Comments on Proposed Section 1.44 Income Tax Regulations Relating to the Tax Credit for the Purchase of a New Principal Residence
85 Report on New York City Bond Transfer Tax Regulations
86 Report on Proposed Regulation Under Section 401(b) of the Internal Revenue Code
87 Report on Proposed Amendments to New York State Personal Income Tax Regulations
88 Report on Amendments to Sections 592.2, 592.3 and 593.3 of the New York City Bond Transfer Tax Regulations
89 Report on Tentative Carryback Adjustments (Quickie Refunds) and Taxpayers in Confirmed Financial Difficulty
90 Report on Proposed Regulations to be Issued Under Section 2055(e)(3) of the Internal Revenue Code
91 Report on Proposed Amendments to New York State Corporation Franchise Tax Regulations
92 Report on Amendments to Section 595.3 of the New York City Bond Transfer Tax Regulations
93 Statement of Martin D. Ginsburg to the Senate Finance Committee on Public Inspection of Internal Revenue Service Letter Rulings
94 Supplementary Statement of Martin D. Ginsburg on Public Inspection of Internal Revenue Service Letter Rulings
96 Report on "Right/Wrong Way" Rulings
Report on a New York State Tax Court Proposal

Report on Securities Act Amendments of 1975

Report on Discussion Draft of a Proposed Regulation to be Issued Under Section 61 of the Internal Revenue Code

Report on Inventory Methods

Report on the Tax Implications of Loans of Securities by Exempt Organizations


Report on Draft Regulations Under Article 9-A of the New York Tax Law Regarding the Filing of Combined Reports

Report on Proposed Regulations Reflecting Repeal of New York City Bond Transfer Tax

PREPARED IN 1976

Report on Section 1211 of H.R. 10612 (Tax Reform Bill of 1975) Adding Section 7609 Regarding Special Procedures for Third Party Summons

Report on Foreign Trusts


Report on Title XVI of the Tax Reform Act of 1975 Regarding Real Estate Investment Trusts

Report on Exemption from U.S. Income Tax for Interest and Dividends Received by Portfolio Investors

Comments on Section 1201 of H.R. 10612 Regarding Administrative Provisions for Income Tax Return Preparers

Report on Sections 1031, 1032 and 1034 of H.R. 10612 Regarding the Computation of the Foreign Tax Credit

Report on Sections 1021-1025 of H.R. 10612 Regarding Investment in United States Property
113 Report on Throwback Rules and New Section 644 as Proposed by Section 701 of the Tax Reform Act of 1975
115 Report on Proposed Treasury Regulations Sec. 1.103-1
115 Letter on Slush Fund Questionnaire
116 Report on Contributions to an IRA Under the Tax Reform Bill of 1975
117 Report on Foreign Portfolio Investments in the United States
118 Report on Declaratory Judgments Relating to Tax-Exempt Status of Charitable Organizations
119 Report on Possessions Corporations
120 Report on the Tax Reform Bill of 1975 as Reported by the Senate Finance Committee
121 Comments on Section 1044 of H.R. 10612 as Approved by the Senate Finance Committee
122 Comments on Proposed Legislation on Tax-Exempt Bonds Issued by Nonprofit Corporations to Finance Student Loans
123 Comments on Revenue Procedure 76-15 Relating to Pattern Plans
124 Report on the Internal Revenue Service "Slush Fund" Investigation
125 Report on H.R. 11920 Regarding Investment Companies
126 Report on Proposed New York State Sale Tax Regulations Parts 525, 526 and 530
127 Report on Proposed Regulations Regarding Income Tax Return Preparers
128 Report on Elections Under Section 6013(g) of the Code
129 Comments on Proposed Treas. Reg. Sec. 1.861-8

**PREPARED IN 1977**

130 Provisions of the Tax Reform Act of 1976 Affecting the Earned Income Exclusion Under Section 911
131 Comments on Proposed Regulations Relating to ESOPs
132 Comments on Proposed Regulations Relating to TRASOPs

133 Suggestions on Proposed Regulations Under Section 1205 of the Tax Reform Act of 1976 Adding Section 7609 "Special Procedures for Third Party Summons" to the Code

134 Report on Proposed Regulations Under Section 806(c) of the Tax Reform Act of 1976, Adding Subparagraph (E) to Section 172(b)(3) of the Internal Revenue Code

135 Report on Recommendations by Administrative Conference of the United States Relating to Civil Penalties (Recommendation No. 75-7)


137 Report on Suggestions for Regulations Under the Tax Reform Act of 1976: Deductions for Attending Foreign Conventions

138 Report on Suggestions for Regulations Under the Tax Reform Act of 1976: Increase in Holding Period for Long-Term Capital Gain or Loss

139 Report on New York State Stock Transfer Tax Credit Regulations

140 Report on Section 1012 of the Tax Reform Act of 1976 Regarding Elections Under Section 6013(g)

141 Comments on Proposed Regulations that Would Require Advance Approval for a Foreign Corporation to Change its Taxable Year

142 Report on Amendments to New York State Stock Transfer Tax Credit Regulations

143 Technical Comments on International Boycott Guidelines

144 Report on Proposed Section 355 Regulations

145 Report on Section 1051 of the Tax Reform Act of 1976 Regarding Possessions Corporations

146 Report on State Tax Department Preliminary Recommendations in Response to the Tax Reform Act of 1976

147 Report on State Tax Department Proposal No. 55 to Impose a Penalty for Tendering a Bad Check or Money Order

148 Report on State Tax Department Proposal No. 58 on Closing Agreements
<table>
<thead>
<tr>
<th>Page</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>149</td>
<td>Joint Report on the Technical Corrections Bill of 1977</td>
</tr>
<tr>
<td>150</td>
<td>Comments on Section 2(i) of the Technical Corrections Bill of 1977 Regarding Reorganizations of Investment Companies</td>
</tr>
<tr>
<td>151</td>
<td>Report on Section 2(q)(13)-(14) of the Technical Corrections Bill of 1977 Regarding Elections Under Section 6013(g) of the Code</td>
</tr>
<tr>
<td>152</td>
<td>Comments on Section 2(q)(9) of the Technical Corrections Bill of 1977 Regarding Possessions Corporations</td>
</tr>
<tr>
<td>153</td>
<td>Report on Law Firm Reporting Requirements Under Section 999(a) of the Internal Revenue Code</td>
</tr>
<tr>
<td>154</td>
<td>Report on Travel and Entertainment Expenses</td>
</tr>
<tr>
<td>155</td>
<td>Report to the Internal Revenue Service on Proposed Revision to &quot;Eleven Questions&quot; to be Used by IRS Agents as an Audit Tool</td>
</tr>
<tr>
<td>156</td>
<td>Supplemental Report on the Extent to Which Partnership Activities Can Constitute the Active Conduct of a Trade or Business Under Section 355</td>
</tr>
<tr>
<td>158</td>
<td>Report on the Integration of Corporate and Individual Income Taxes</td>
</tr>
<tr>
<td>159</td>
<td>Report on Amendments to Proposed Treasury Regulations Sec. 1.101-13, -14, and -15 Concerning Restrictions on Arbitrage</td>
</tr>
<tr>
<td>160</td>
<td>Comments on Section 2(n) of H.R. 6715: Trust Distributions and the Foreign Tax Credit</td>
</tr>
<tr>
<td>161</td>
<td>Report on Section 382 of the Internal Revenue Code as Amended by the Tax Reform Act of 1976</td>
</tr>
<tr>
<td>162</td>
<td>Technical, Clerical and Conforming Amendments to Estate and Gift Tax Provisions</td>
</tr>
<tr>
<td>164</td>
<td>Comments on Proposed Bills Affecting Tax Exempt Organizations</td>
</tr>
<tr>
<td>165</td>
<td>Comments on Revised International Boycott Guidelines</td>
</tr>
<tr>
<td>166</td>
<td>Paragraph 10 of Section 402(a) of the New York State Business Corporation Tax Law Requiring a Statement of Intended Accounting Period in a Certificate of Incorporation</td>
</tr>
</tbody>
</table>
167 Comments on Proposed Regulations Relating to Nonqualified Options with a Readily Ascertainable Fair Market Value

168 Comments on Final and Proposed Regulations Relating to ESOPs

169 Report on State Tax Department Preliminary Recommendations in Response to the Tax Reform Act of 1976

170 Report on New York State Proposed Legislation Regarding Lump Sum Distributions from Qualified Plans

171 Report on New York State Proposed Legislation (A. 4660) Regarding Alternative Valuation Election

172 Report on New York State Proposed Legislation (S. 6560) Regarding Special Valuation Rules

PREPARED IN 1978

173 Letter Regarding Priorities for Regulations Projects

174 Awards of Attorneys’ Fees in Federal Tax Cases

175 The Non-Business Tax Credit: A Potential Source of Complexity in the Tax System (Testimony of Alfred D. Youngwood Before the House Ways and Means Committee)

176 Report on New York State Legislative Proposal to Exclude Certain Net Capital Gains from New York State and City Income of Resident Estates and Trusts

178 Testimony of Willard B. Taylor Before the House Ways and Means Committee Regarding Integration of Corporate and Shareholder Income Taxes

179 The Administration’s Personal Income Tax Proposals

180 Report on Proposed Treasury Regulations 1.103-7(d) and (e) Concerning the Refunding of Industrial Development Bonds

180 Letter on New York State Personal Services Income Tax

180 Report on 1978 Proposals on Employer-Provided Medical, Disability and Life Insurance Plans

181 Report on Administration’s Tax Proposal on Classification of Partnerships
Report on Proposed New York State Legislation Regarding Regulation of Preparers of Income Tax Returns

Report on Administration's Proposals on Entertainment Expenses, Foreign Conventions, Liberalization of Subchapter S and Depreciation

Letter on Complexity of Tax Law and Conformity of State Tax Law to Federal Tax Law

Report on Dealing with the Regulations Backlog

Letter on Slush Fund Audit Procedures

Letter on Effective Date of New York State Legislation

Report on the Proposed Clarification of Treas. Reg. Sec. 1.305-5(b)

Report on Section 1204 of the Tax Reform Act of 1976 Concerning Jeopardy and Termination Assessments

Report on the Rule of United States v. Davis Regarding Property Settlements in Divorce and Separation

Letter on Carryover Basis Rules

Report on Section 253 of H.R. 10278 Relating to Employee Death Benefits

Letter on Proposed Board of Tax Appeals

Letter Urging Veto of A. 12216-B Relating to the Classification of Property for Purposes of New York State Real Property Taxes

Report on the Administration's Taxable Bond Option Proposal

Letter Urging Adoption of Technical Corrections Bill and Tax Treatment Extension Bill of 1978

Letter on Executive Order 12044 and Proposed Treasury Department Directive for Improving Government Regulations

Suggested Priorities for the Issuance of Estate and Gift Tax Regulations

Letter on Discrimination Against Self-Employed Persons

Report on the Proposed Regulations Under Section 367

Report on the Proposed Sales and Use Tax Regulations
<table>
<thead>
<tr>
<th>Proposal/Report Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proposal to Utilize a Section 151-152 Definition of &quot;Dependent&quot; Throughout the Internal Revenue Code</td>
<td>194</td>
</tr>
<tr>
<td>Report on Legislation Relating to International Banking Facilities</td>
<td>195</td>
</tr>
<tr>
<td>Report on Proposal to Utilize a Uniform Definition of &quot;Earned Income&quot; Throughout the Internal Revenue Code</td>
<td>196</td>
</tr>
<tr>
<td>Report on Penalties Under the New York State Tax Law and Administration of the Penalty Provisions</td>
<td>197</td>
</tr>
<tr>
<td>PREPARED IN 1979</td>
<td></td>
</tr>
<tr>
<td>Report on Integration of Private Pension and Profit Sharing Plans with Social Security</td>
<td>198</td>
</tr>
<tr>
<td>Report on Restricted Property Regulations Under Section 83 of the Code</td>
<td>199</td>
</tr>
<tr>
<td>Report to the U.S. Department of Justice, Office for Improvements in the Administration of Justice, Regarding a Proposal to Improve the Federal Appellate System</td>
<td>200</td>
</tr>
<tr>
<td>Letter on Elections as to Carryover Basis for Post-December 31, 1976 Decedents</td>
<td>201</td>
</tr>
<tr>
<td>Comments on Proposed Regulations on Effective Dates of Generation-Skipping Transfer Tax</td>
<td>203</td>
</tr>
<tr>
<td>Letter on Real Wage Insurance Proposal</td>
<td>204</td>
</tr>
<tr>
<td>Report on Definition of &quot;Banking Business&quot; Under the New York State Franchise Tax</td>
<td>205</td>
</tr>
<tr>
<td>Report on Interest Accrual on Overpayment of Tax Resulting from a Capital Loss Carryback</td>
<td>206</td>
</tr>
<tr>
<td>Report on New York State Tax Law Regarding Statute of Limitations for Assessment of Tax</td>
<td>207</td>
</tr>
<tr>
<td>Report on Conforming State Tax Law to Federal Tax Law</td>
<td>208</td>
</tr>
<tr>
<td>Report on Simplification of Reporting of Sales and Use Taxes</td>
<td>209</td>
</tr>
<tr>
<td>Report on New York State Tax Law Regarding Real Property Liens</td>
<td>210</td>
</tr>
<tr>
<td>Report on Technical Corrections to New York State Tax Law Regarding References to the Department of Environmental Conservation</td>
<td>211</td>
</tr>
<tr>
<td>Number</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>212</td>
<td>Report to the Senate Committee on the Judiciary on the Establishment of a Tax Court of Appeals</td>
</tr>
<tr>
<td>213</td>
<td>Report on Proposed New York State Tax Regulations Concerning Allocation of Underwriting Income</td>
</tr>
<tr>
<td>214</td>
<td>Comments on Proposed Legislation on New York State Sales Tax</td>
</tr>
<tr>
<td>215</td>
<td>Joint Report on Simplification of Installment Sale Reporting</td>
</tr>
<tr>
<td>216</td>
<td>Comments on Tentative Recommendations of Joint Committee Staff for Changes in Subchapter S</td>
</tr>
<tr>
<td>217</td>
<td>Letter on Establishment of U.S. Court of Tax Appeals</td>
</tr>
<tr>
<td>218</td>
<td>Report on Proposed Regulations Under Section 956</td>
</tr>
<tr>
<td>219</td>
<td>Comments on Revenue Procedure 79-5 Regarding Whether &quot;Substantially All&quot; the Proceeds of Industrial Development Bonds will be Considered Used to Provide Exempt Facilities</td>
</tr>
<tr>
<td>220</td>
<td>Comments on Proposed New York State Tax Legislation on Sales and Use Tax</td>
</tr>
<tr>
<td>221</td>
<td>Report on Proposed Bill to Extend the Increased Rate of New York City Income Tax</td>
</tr>
<tr>
<td>222</td>
<td>Report on Temporary and Proposed Regulations Under Sections 911 and 913</td>
</tr>
<tr>
<td>223</td>
<td>Letter to Paul Rosenthal on Reform of Regulation-Making Process</td>
</tr>
<tr>
<td>224</td>
<td>Letter to John Podesta on Reform of Regulation-Making Process</td>
</tr>
<tr>
<td>225</td>
<td>Letter on Rev. Rul. 79-180 Regarding Imposition of New York Real Estate Taxes on Tenants</td>
</tr>
<tr>
<td>227</td>
<td>Report on Withholding of Tax on Interest Paid by U.S. Borrowers to Foreign Lenders</td>
</tr>
<tr>
<td>228</td>
<td>Report on the Ancillary Tax Effects of Different Forms of Reorganizations</td>
</tr>
<tr>
<td>229</td>
<td>Selected Recent Reports of the Tax Section of the NYSBA</td>
</tr>
<tr>
<td>230</td>
<td>Report on Prop. Treas. Reg. Sec. 1.1232-3(b)(1) Regarding Original Issue Discount on Obligations with a Maturity of One Year or Less</td>
</tr>
<tr>
<td>231</td>
<td>Letter on Presumption of Validity of Regulations</td>
</tr>
</tbody>
</table>


Report on New York State Taxation of Capital Gains

Report on Proposed Amendments to New York State Procedural Regulations

Letter Urging Withdrawal of Revenue Ruling 79-353 Regarding Discretionary Trustee Powers

Aspects of Indexing Taxes for Inflation

Report on the Examples Under Section 367(b)

PREPARED IN 1980


Letter Objecting to Inclusion Without Notice or Hearings of LIFO Amendment Applicable to All Corporate Taxpayers in Windfall Profit Tax Bill

Preliminary Draft Regulations Under Article 32 of the New York Tax Law

Comments on Section 238 of the Crude Oil Windfall Profit Tax Bill of 1979


Outline of Oral Comments on Proposed Regulations Under Section 367(b)

Letter on State Regulatory Reform

Letter Reiterating Support for Enactment of Legislation Exempting Foreign Lenders from U.S. Withholding Tax on Interest Paid by U.S. Borrowers

Comments Regarding Section 382 Election Regulations

Letter on United States Tax Court

Letter on Application of the Martin Act to Pension Plans
<table>
<thead>
<tr>
<th>Page</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>250</td>
<td>Part I of Comments on Preliminary Draft of New York State Personal Income Tax Regulations Parts 100, 116 and 121</td>
</tr>
<tr>
<td>251</td>
<td>Report on Revised New York State Personal Income Tax Regulations Parts 120, 122, 135 and 136</td>
</tr>
<tr>
<td>252</td>
<td>Report on New York State Proposed Legislation to Amend the Estate Tax on Works of Fine Art Owned by Nonresident Decedents</td>
</tr>
<tr>
<td>253</td>
<td>Joint Report on Installment Sales Revision Act of 1980</td>
</tr>
<tr>
<td>254</td>
<td>Report on Proposed Regulations Under Section 415 of the Internal Revenue Code</td>
</tr>
<tr>
<td>255</td>
<td>Comments on Proposed Regulation Section 1.1001-2</td>
</tr>
<tr>
<td>256</td>
<td>Report on New York State Proposed Legislation to Require Banking Corporations to Report Changes in the Amount of Foreign Tax Credits Allowed on Their Federal Returns</td>
</tr>
<tr>
<td>257</td>
<td>Report on New York State Proposed Legislation to Exempt from State and Local Sales and Use Taxes Certain Sales of Tangible Personal Property by Persons Under Sixteen and Others at Their Residences</td>
</tr>
<tr>
<td>258</td>
<td>Report on New York State Proposed Legislation to Simplify Reporting of Local Sales and Use Taxes</td>
</tr>
<tr>
<td>259</td>
<td>Report on New York State Proposed Legislation Regarding Interest on Overpayment of Tax Resulting from Capital Loss Carrybacks</td>
</tr>
<tr>
<td>260</td>
<td>Report on New York State Proposed Legislation to Increase the Monetary Limit on Compromise of Taxes by the State Tax Commission Without the Approval of a Supreme Court Justice</td>
</tr>
<tr>
<td>261</td>
<td>Report on Proposed Regulations on Allowance of Deductions for Interest Expense to Foreign Corporations</td>
</tr>
<tr>
<td>262</td>
<td>Report on Proposed Amendment to Section 3-3.2 of the Business Corporation Franchise Tax Regulations</td>
</tr>
<tr>
<td>263</td>
<td>Report on Proposed Regulations on Continuity of Business Enterprise in Corporate Reorganizations</td>
</tr>
<tr>
<td>264</td>
<td>Letter on Subjecting the IRS Ruling Process to the APA Notice and Hearing Requirements</td>
</tr>
</tbody>
</table>

266  Letter on S. 357-A Regarding New York Estate Tax on Certain Artwork

268  Report on New York State Proposed Legislation Regarding Election of Corporate Fiscal Year

268  Report on New York State Proposed Legislation on Sales and Use Tax Exemption for Certain Organizations that Foster Amateur Sports Competitions

268  Report on New York State Proposed Legislation on Waiver of the Registration Requirement for Distributors of Diesel Motor Fuel

269  Report on New York State Proposed Personal Income Tax Regulations, Tax Law Sections 171 and 697

270  Report on Proposed Regulation on Discriminatory Vesting

271  Letter in Support of the New York City Bar's Comments on the Installment Sales Revision Act of 1980


273  Letter in Support of H.R. 7533 to Exempt from Tax Interest Received on Portfolio Debt Investments in the United States of Nonresident Aliens and Foreign Corporations

274  Report on Proposed Amendments to Section 6103 and Related Sections of the Code

275  Report on New York State Proposed Legislation Regarding Real Property Taxes

276  Comments on New York State Proposed Tax Bills

277  Report on S. 2128 Urging Congress to Bring Qualified Employee Benefit Plans Under a Uniform Set of Rules


279  Report on Installment Sales Revision Act of 1980

280  Letter Urging Enactment of the Installment Sales Revision Act of 1980
281 Report on Treasury's Proposed Amendment to Circular 230 and Standards Applicable to Tax Opinions Used in Offering Tax Shelter Investments

282 Letter Endorsing New York State Proposed Legislation to Conform State Tax Requirements for Filing Gift Tax Returns to Federal Requirements

283 Report on Proposed and Temporary Regulations Under Section 2621 Regarding Generation Skipping Transfer Tax Returns

284 Report on Proposed Pro Bono Obligation of the Bar

285 Statement in Support of S. 1688, A Bill Limiting the Extent to Which States May Tax Certain Income from Outside the United States

286 Report on Proposal for the Simplification of Stock Attribution Rules

PREPARED IN 1981

287 Report on New York State Proposed Regulations on Allocation of Income


289 Proposal to Reform the Civil Fraud and Negligence Penalties Under the Code

290 Comments on Revenue Ruling 80-123 Regarding Sample Language for Charitable Remainder Trusts

291 Letter on Possible Adverse Effect of Executive Order 12291 on the Issuance of Treasury Regulations, Revenue Rulings and Revenue Procedures

292 Report on Reverse Triangular Mergers and Basis Nonrecognition Rules in Triangular Reorganizations


294 Report on New York State Proposed Legislation Regarding Third Alternative Computation of Franchise Tax

295 Report on New York State Proposed Legislation Regarding Treatment of Certain Distributions and Undistributed Taxable Income for Purposes of the Personal Income Tax
296 Report on New York State Proposed Legislation to Exempt Small Businesses from Paying Corporate Franchise Tax Computed on the Basis of Capital During the First Two Years of Operation

297 Report on New York State Proposed Legislation to Permit Rollovers of Qualified Higher Education Funds

298 Report on the IRS Ruling Process

299 Report on Proposed Regulations on Generation Skipping Transfer Tax

300 Report on Suspension of Benefits Regulations

301 Report on Pending Legislation Regarding Commodity Tax Straddles and Related Matters

302 Report on New York State Proposed Legislation on Filing Date for Unrelated Business Income Tax Returns

303 Statement of Donald Shapiro Before the Senate Finance Committee on Pending Legislation on Commodity Tax Straddles

304 Comments on Selected Provisions of the Foreign Investment in Real Property Tax Act of 1980

305 Letter Advocating Continued Publication of Preambles and Text of Proposed Regulations in the Cumulative Bulletin

306 Letter on Possible Legislation on Tax Straddles

307 Report on Proposed Regulations on Corporate Reorganizations Involving Investment Companies

308 Report on New York State Proposed Legislation on Adjusted Gross Income of a Resident Shareholder of a Professional Services Corporation

309 Report on New York State Proposed Legislation on Waiver of Registration Requirement for Diesel Motor Fuel Tax

310 Report on New York State Proposed Legislation on Net Operating Loss Deduction of Real Estate Investment Trusts

311 Report on New York State Proposed Legislation on Exemption from Sales and Use Tax for Goods and Services Used in Connection with Capital Improvements to Real Property
<table>
<thead>
<tr>
<th>Page</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>312</td>
<td>Report on New York State Proposed Legislation on Sales Tax on Receipts from Sales of the Service of Parking, Garaging and Storing Motor Vehicles</td>
</tr>
<tr>
<td>314</td>
<td>Report on New York State Proposed Legislation on Exemptions from Sales and Use Taxes for Farming Activities</td>
</tr>
<tr>
<td>316</td>
<td>Letter on Tax Credits for New York City Sales and Use Tax</td>
</tr>
<tr>
<td>318</td>
<td>Report on New York City Real Property Transfer Tax</td>
</tr>
<tr>
<td>319</td>
<td>Analysis of Revenue Rulings 64-327, 68-84 and 79-180 Regarding Deductibility of New York Real Property Taxes Under Section 164(a)(1) of the Code</td>
</tr>
<tr>
<td>320</td>
<td>Report on Temporary and Proposed Income Tax Regulations on Installment Sales</td>
</tr>
<tr>
<td>321</td>
<td>Letter on Revenue Ruling 80-283 Concerning Assumptions of Liabilities Under Section 311(c) of the Internal Revenue Code</td>
</tr>
<tr>
<td>322</td>
<td>Comments on Proposed Grass Roots Lobbying Regulations Affecting Private Foundations</td>
</tr>
<tr>
<td>324</td>
<td>Letter on Proposed Amendments to Circular 230</td>
</tr>
<tr>
<td>325</td>
<td>Proposal for Repeal of the New York City Real Property Gains Tax</td>
</tr>
<tr>
<td>326</td>
<td>Technical Comments on Proposed New York Estate and Gift Tax Bill</td>
</tr>
<tr>
<td>327</td>
<td>Report on Incentive Stock Options Under Section 422A of the Internal Revenue Code</td>
</tr>
<tr>
<td>328</td>
<td>Letter in Opposition to New York State Proposed Estate Tax Bill</td>
</tr>
</tbody>
</table>
329 Letter on Effective Date of Special Limitations on Net Operating Loss Carryovers Under Section 382 of the Code


331 Report on Proposed New York State Regulations Concerning Sales by or to Exempt Organizations


334 Report on Regulations on Mortgage Subsidy Bonds

**PREPARED IN 1982**


336 Report on Proposed Regulations of the New York State Tax Commission on International Banking Facilities

337 Letter on Tax-Exempt Status of Racially Discriminatory Private Schools

338 Report on Proposed Regulations Regarding Cash-or-Deferred Arrangements Under Sections 401(k) and 402(a)(8) of the Internal Revenue Code


340 Report on Proposed New York State Tax Regulations Concerning Club Dues

341 Report on Section 414(m) of the Internal Revenue Code


343 Comments on Redraft of Regulations on International Banking Facilities Proposed by the New York State Department of Taxation and Finance
Memorandum in Support of an Unlimited Marital Deduction for New York Estate and Gift Tax


Comments on Article 16 of the Proposed U.S. Model Income Tax Treaty

Letter Urging Establishment of Board of Tax Appeals

Report on the Incorporation of Lawyers and Law Firms


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


Cover Letter for Report on Incorporation of Lawyers and Law Firms

Comments on the Taxpayer Compliance Act of 1982

Report on the IRS Ruling Process - Taxpayer Representations

Report on Whether the Creation of a Joint Bank Account in New York Results in a Completed Gift Under Section 2511 of the Code

Letter Endorsing Legislation Providing for a Unified Proceeding at the Partnership Level for Conducting Income Tax Audits of Partnerships and Their Partners

Report and Recommendations on the Tax Treatment of Fringe Benefits

Statement on the Taxpayer Compliance Improvement Act of 1982

Report on Proposed United States Model Income Tax Treaty

Report on Proposed Partnership Audit Regulations

Report on Areas of Employee Benefit Law Requiring Immediate IRS Attention
<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>362</td>
<td>Memorandum Recommending Approval of Proposed New York State Legislation Regarding Reorganizations of Professional Services Corporations</td>
</tr>
<tr>
<td>363</td>
<td>Statement of Roger J. Mentz Before the House Committee of Ways and Means on the Pension Equity Tax Act of 1982</td>
</tr>
<tr>
<td>364</td>
<td>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</td>
</tr>
<tr>
<td>365</td>
<td>Comments on Testimony of John E. Chapoton to the House Committee on Ways and Means Relating to the Pension Equity Tax Act of 1982</td>
</tr>
<tr>
<td>367</td>
<td>Report on Rollovers of Partial Distributions from Qualified Plans</td>
</tr>
<tr>
<td>368</td>
<td>Letter on Complexity of the Tax Law</td>
</tr>
<tr>
<td>369</td>
<td>Statement of Herbert L. Camp Before the Senate Finance Committee on the Corporate Takeover Tax Act of 1982</td>
</tr>
<tr>
<td>371</td>
<td>Proposed Amendments to the Disclosure Sections of the Internal Revenue Code</td>
</tr>
<tr>
<td>372</td>
<td>Letter Opposing the Corporate Takeover Tax Provisions Included in the Senate Version of H.R. 4961</td>
</tr>
<tr>
<td>373</td>
<td>Report on Proposed Regulations on Bulk Sales</td>
</tr>
<tr>
<td>374</td>
<td>Letter Regarding Reliance on Private Letter Rulings</td>
</tr>
<tr>
<td>375</td>
<td>Letter Outlining Report on Subchapter S Revision Bill of 1982</td>
</tr>
<tr>
<td>376</td>
<td>Report on Possible Areas for Improvement of New York State Tax Law</td>
</tr>
<tr>
<td>377</td>
<td>Letter on Penalty for Underestimation of Corporate Estimated Tax Under Section 6655 of the Code</td>
</tr>
<tr>
<td>378</td>
<td>Report on Applicability of United States Withholding Tax to Interest Paid on Eurodollar Obligations</td>
</tr>
</tbody>
</table>
Proposals for Regulations Under Section 367(a)

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

Report on New York Response to the Federal Accelerated Cost Recovery System

Memorandum on Bank Forward Contracts

**PREPARED IN 1983**

Report on the Need for and the Feasibility of a New York Tax Tribunal

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


Memorandum on the Senate Finance Committee Study of Subchapter C

Report on Temporary and Proposed Regulations Under Sections 897 and 6039C

Letter on New York State Legislative Study Commission on Establishment of a Tax Tribunal

Letter Reaffirming Support for the Retention of Income Tax Withholding on Dividends and Interest

Report on Proposed Regulations Defining "Partnership Items"

Letter on Discrimination Against Self-Employed Individuals Under Proposed Social Security Financing Bills


Tax Section's Testimony Before the Senate Finance Committee on the Effect of Changes in TEFRA on the Private Pension System

Comments on Procedural Sections of the Tax Equity and Fiscal Responsibility Act of 1982


Report on Section 338

Report on Proposed Treasury Regulations Under Section 704(b) of the Code

Report on Proposed Regulations Under Section 642(g) of the Code

Report on Proposed Amendments to the Internal Revenue Code Relating to the Federal Tax Consequences of Divorce and Separation

Report on Proposed Treasury Regulations Under Section 6661 Regarding the Substantial Understatement Penalty

Comments on the Treasury Regulations Project on True Leases

Report on Proposed Foreign Tax Credit Regulations

Statement of Willard B. Taylor Before the Senate Finance Committee Regarding Noncompliance with the Federal Tax Laws

Report on Liquidation of Personal Service Corporations

Proposed Amendments to FIRPTA Reporting Provisions

Letter on Withdrawal of Proposed Section 385 Regulations

Report on H.R. 3475 Regarding Establishing Permanent Rules for Reforming Governing Instruments of Charitable Remainder Trusts and Other Charitable Interests

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

Letter on S. 1557 in Support of Repeal of 30% Withholding Tax on Interest Paid by U.S. Borrowers to Foreign Persons

Letter on Domestic Relation Tax Reform Act of 1983

Report to the House Ways and Means Subcommittee on Oversight Convening the Effect of the Tax Reform Act of 1969 on Private Foundations
Letter on Proposals for Reform of Subchapter C of the Code
Comments on Proposed Amendments to Estate Tax Regulations Concerning Tax Waivers
Report on OMB Review of Tax Regulations and Rulings
Statement on Carryover of Corporate Tax Attributes
Report on Regulated Investment Companies
Statement on the Reform and Simplification of the Income Taxation of Corporations
Report on Proposed and Temporary Regulations Under Section 305(e) Concerning Dividend Reinvestment in Stock of Public Utilities
Report on Tax Audit Insurance
Report on Original Issue Discount and Coupon Stripping
Statement Before the Task Force Appointed by the Worldwide Unitary Taxation Working Group
Report on the Stock for Debt Exception to the Tax Treatment of Income from Discharge of Indebtedness
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

Recommendations for Proposed Treasury Regulations Under Code Sections 1092 and 1256 Regarding Tax Straddles
Report on TEFRA Provisions Regarding Award of Litigation Costs to Taxpayers and Increased Damages to the Government
Report on Suggested Section 338 Regulations


Report on the Definition of Resident in Section 451 of the Tax Reform Bill of 1983


Report on Revised Proposed Regulations Under Section 897

Recommendation for a Technical Correction to the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA)

Suggested Regulations on Integration of Defined Contribution Plans with OASDI

Letter on the Status of the Tax Tribunal Project

Report on the Treasury Department's Generation Skipping Transfer Tax Proposals

Letter Regarding Section 141 of H.R. 4170 and Netherlands Antilles Finance Subsidiaries


Explanation of Recommendations for Regulations Under Section 1092(b) Adopting Rules Similar to Section 1233(d)

Letter Regarding the Limitation of the "Stock for Debt Exception" to Income from Discharge of Indebtedness

Report on Proposed Regulations on Incentive Stock Options

Report on Related Party Debt Acquisitions Under Section 108(e)(4) of the Code

Blaming the Messenger: Congressional Prohibitions Against IRS Enforcement Activity


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


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


460 Report on Proposed Amendment to Treas. Reg. Sec. 301.7701-4(c)

461 Report on Proposed Regulations on the Tax Treatment of Cafeteria Plans

462 Draft Comments on Temporary Regulations Relating to Tax Shelter Registration and Maintenance of Lists of Investors in Certain Tax Shelters

463 Suggested Section 246A Regulations

464 Suggested Section 246A Regulations
Report on Withholding Provisions of Section 1445 of the Internal Revenue Code

Comments on Temporary Regulations Relating to Tax Shelter Registration and Maintenance of Lists of Investors in Certain Tax Shelters

Statement on Generation Skipping Transfer Tax

Report on the Prohibition of "Federally Guaranteed" Tax-Exempt Obligations

Memorandum on Policies and Guidelines for Federal Credit Programs

Comments on the Tax Reform Act of 1984 and Equipment Leasing

Required Distributions from Qualified Plans Under the Tax Reform Act of 1984


Comments on Amendments to Temporary Regulations Relating to Tax Shelter Registration

Report on Section 367 as Revised by the Tax Reform Act of 1984

Tax Section Annual Report

Basic Tax Reform

Report on the Tax Reform Act of 1984 Amendments to the Definition of "Affiliated Group" in Section 1504(a)

Report on the Income Tax Treatment of Non-Performing Loans

The Reform and Simplification of the Income Taxation of Corporations

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

Tax Reform Proposals: Cash Method of Accounting
<table>
<thead>
<tr>
<th>No.</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>495</td>
<td>Comments Relating to Proposed and Temporary Regulations Under Section 1445 of the Internal Revenue Code</td>
</tr>
<tr>
<td>496</td>
<td>Comments on Proposed Regulations Under Sections 704(c), 707(a)(2) and 752</td>
</tr>
<tr>
<td>499</td>
<td>Carryover of Corporate Tax Attributes</td>
</tr>
<tr>
<td>500</td>
<td>Report on the Withholding Tax Consequences of Interest Rate Swap Agreements Under the Internal Revenue Code</td>
</tr>
<tr>
<td>501</td>
<td>Letter Urging a Substantial Increase in the Budget of the Internal Revenue Service</td>
</tr>
<tr>
<td>502</td>
<td>Letter on Managing the Tax Court Docket</td>
</tr>
<tr>
<td>504</td>
<td>Report on the Administration's Proposals on the Income Taxation of Trusts, Estates and Minors Under the Age of 14</td>
</tr>
<tr>
<td>505</td>
<td>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</td>
</tr>
<tr>
<td>506</td>
<td>Report on Suggested Revenue Procedure Regarding Adoption of a Calendar Year</td>
</tr>
<tr>
<td>507</td>
<td>Report on the President's Tax Proposals Concerning Income Shifting</td>
</tr>
<tr>
<td>508</td>
<td>Report on Reorganizations Under Section 368(a)(1)(G) of the Code; Recommendations for Proposed Regulations</td>
</tr>
<tr>
<td>509</td>
<td>Letter on Remedial Amendment for Employers Who Adopt Master and Prototype (M &amp; P) Plans</td>
</tr>
<tr>
<td>510</td>
<td>Report on Proposed State and City Banking Corporation Tax Regulations</td>
</tr>
<tr>
<td>511</td>
<td>Report on the Retirement Equity Act of 1984</td>
</tr>
<tr>
<td>512</td>
<td>Report on Temporary Section 338 Regulations</td>
</tr>
</tbody>
</table>

**PREPARED IN 1986**

<table>
<thead>
<tr>
<th>No.</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>513</td>
<td>Report on Proposed and Temporary Regulations Under Section 1092</td>
</tr>
<tr>
<td>Page</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>514</td>
<td>Comments on the Foreign Tax Credit Reform Proposal in the President's Tax Proposals to Congress for Fairness, Growth and Simplicity</td>
</tr>
<tr>
<td>515</td>
<td>Report on Effective Dates of Tax Reform Legislation</td>
</tr>
<tr>
<td>516</td>
<td>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</td>
</tr>
<tr>
<td>517</td>
<td>Cover Letter for Report on the Alternative Minimum Tax</td>
</tr>
<tr>
<td>519</td>
<td>Letter on Revenue Rulings 86-7 and 86-8 Regarding Section 1256 Contracts</td>
</tr>
<tr>
<td>520</td>
<td>Tax Section Annual Report</td>
</tr>
<tr>
<td>521</td>
<td>Comments on S. 1974 and H.R. 3980 Prohibiting State Taxation on a Worldwide Unitary Basis</td>
</tr>
<tr>
<td>523</td>
<td>Report on Miscellaneous Corporate Provisions of H.R. 3838</td>
</tr>
<tr>
<td>524</td>
<td>Letter in Opposition to a Proposed Federal Amnesty Program</td>
</tr>
<tr>
<td>525</td>
<td>Comments on Proposed Interstate Sales and Use Taxation Act of 1986</td>
</tr>
<tr>
<td>526</td>
<td>Report on Net Operating Loss Provisions of H.R. 3838</td>
</tr>
<tr>
<td>527</td>
<td>Technical Comments on Senate Finance Committee Version of H.R. 3838</td>
</tr>
<tr>
<td>528</td>
<td>Letter on Investments in Tax-Exempt Obligations</td>
</tr>
<tr>
<td>529</td>
<td>Report on the Proposed Foreign Corporation Branch Level Tax</td>
</tr>
<tr>
<td>530</td>
<td>Comments on Section 802(e) of H.R. 3838 Regarding the Deductibility of Interest Paid by Financial Institutions Acquiring Qualified Tax-Exempt Obligations</td>
</tr>
<tr>
<td>531</td>
<td>Recommendation Regarding New York State's Response to Federal Tax Reform</td>
</tr>
<tr>
<td>532</td>
<td>Supplemental Report on the Proposed Foreign Corporation Branch Level Tax</td>
</tr>
</tbody>
</table>
Report on Proposed Disallowance of Deductions for Interest Paid to Certain Related Foreign Parties


Letter on Proposed Amendments to the System for Administrative Resolution of New York Tax Controversies

Report on Certain Corporate Provisions of H.R. 3838

Book Income Preference Under the Alternative Minimum Tax


Letter on a Proposed Bill to Deny Tax-Exempt Status to Organizations that Perform, Finance or Provide Facilities for Abortions

Letter Supporting the Passive Loss Provisions in the Senate Bill

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

Report on New York City Department of Finance Proposal Relating to Unincorporated Business Tax

Letter on Income Inclusion Upon Transfer or License of Intangibles to Related Possessions Corporations and Foreign Corporations

Effect of the 1986 Act on Business and Investment Activities of Individuals

Effect of the 1986 Act on Dispositions of Wealth and Compliance Rules

Effect of the 1986 Act on Qualified Retirement Plans

Effect of the 1986 Act on Corporate Acquisitions

Effect of the 1986 on the Corporate Tax Base
<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>550</td>
<td>Effect of the 1986 Act on Foreign Activities of U.S. Taxpayers and Foreign Taxpayers</td>
</tr>
<tr>
<td>551</td>
<td>Letter on Providing State Legislatures with Federal Tax Data</td>
</tr>
<tr>
<td>551</td>
<td>Statement on Proposal to Extend the New York City Real Property Transfer Tax to Certain Transfers of Controlling Interests in Corporations, Partnerships, Trusts and Other Entities and to Certain Transfers of Stock in Cooperative Housing Corporations</td>
</tr>
<tr>
<td>552</td>
<td>Report on Mirror Subsidiaries and a Related Technique</td>
</tr>
<tr>
<td>553</td>
<td>Letter in Further Support of the Recommendation in the Report on Mirror Subsidiaries and a Related Technique</td>
</tr>
</tbody>
</table>

**PREPARED IN 1987**

<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>554</td>
<td>Report on the Branch Profits Tax</td>
</tr>
<tr>
<td>555</td>
<td>Report on Proposed Original Issue Discount Regulations</td>
</tr>
<tr>
<td>556</td>
<td>Report on Treas. Reg. Sec. 35a.9999-5(f) Relating to the Repeal of the 30% Withholding Tax on Interest</td>
</tr>
<tr>
<td>557</td>
<td>Letter on Physical Location of the Tax Tribunal Offices</td>
</tr>
<tr>
<td>558</td>
<td>Report on Proposed Modification of Circular 230</td>
</tr>
<tr>
<td>559</td>
<td>Summary Responses to Survey of Members of the Executive Committee of the NYSBA Tax Section on Priority Issues for Providing Taxpayer Guidance</td>
</tr>
<tr>
<td>560</td>
<td>Report on Proposed Amendments to New York State Tax Law in Response to the 1986 Federal Tax Law</td>
</tr>
<tr>
<td>561</td>
<td>Tax Section Annual Report</td>
</tr>
<tr>
<td>562</td>
<td>Letter on Application of Criminal Sanctions to Persons Found Guilty of Tax Evasion or Crimes Relating to Internal Revenue Laws</td>
</tr>
<tr>
<td>563</td>
<td>Comments on Proposed Lobbying Regulations Affecting Charities</td>
</tr>
<tr>
<td>565</td>
<td>Report on Tax Tribunal Legislation and Proposed Regulations</td>
</tr>
<tr>
<td>566</td>
<td>Report on Proposals to Amend New York Corporate Taxation</td>
</tr>
</tbody>
</table>
567 Branch Profits Tax -- Additional Issues to be Addressed in Regulations
568 Comments on Proposed Regulations Concerning the Corporate Alternative Minimum Tax Book Income Adjustment
569 Report on the New York City Unincorporated Business Tax
570 Comments on Section 469(k)(3)
571 Report on Advance Notice 87-4 Relating to Interest Rate Swaps
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

PREPARED IN 1988

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

**PREPARED IN 1989**

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

605 Report on Temporary Section 954 and 957 Regulations on Definitions of a Controlled Foreign Corporation, Foreign Base Company Income, and Foreign Personal Holding Company Income

606 Report on 1989 Budget Related to Procedural Matters and Corporate Taxes

607 Letter on Proposed New York State 1989 Budget Bill to Amend the Sales Tax Law

608 Report on the Application of Corporate Alternative Minimum Tax in Bankruptcy Settings

609 Letter on Draft Bill on Treatment of Mergers, Consolidations and Acquisitions


611 Report on New York City Proposed Regulations Relating to the Filing of Income and Expense Statements for Real Property

612 Report on the 1988 Proposed Lobbying Regulations Affecting Charities

613 Report on Legislative Proposals for the Establishment of a New York City Tax Appeals Tribunal


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 to Authorize the Commissioner of Finance to Appeal Adverse Determinations of the State Tax Appeals Tribunal

617 Letter on New York City 1990 Executive Budget Revenue Proposals

618 Letter Proposing Changes to Treasury Regulations to Correlate with Expected Changes in Securities Law Regulations Relating to Offerings of Securities Abroad

619 Letter on New York State Department of Taxation and Finance 1989 Legislative Proposal No. 1 Regarding Procedural Rules for State Taxes
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
622 Report on New York State Department of Taxation and Finance's Uniform Procedure Bill
624 Letter on New York City Conformity to New York State Tax Law
625 Report on Sanctions Imposed by the Section 89 Qualification Rules
626 Report on the Second Installment of Temporary and Proposed Regulations Under Section 469
628 Report on New York State Taxation of Corporate Limited Partners
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
632 Report on Proposed Regulations on the Issuance of Bearer Form Debt Obligations
633 Letter on Certain Provisions of the Revenue Reconciliation Bill of 1989 Opposing the Amendment of Section 163 of the Code
634 Report on Notice 89-37 Regarding the Use of Partnerships to Avoid the Repeal of the General Utilities Doctrine
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
<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>638</td>
<td>Report on Proposals for Treasury Regulations Under Section 337(d) Relating to Section 355 Distributions</td>
</tr>
<tr>
<td>PREPARED IN 1990</td>
<td></td>
</tr>
<tr>
<td>639</td>
<td>Report on the National Court of Tax Appeals</td>
</tr>
<tr>
<td>640</td>
<td>Report on Simplification of Section 752 Regulations</td>
</tr>
<tr>
<td>641</td>
<td>Report on Proposed and Temporary Regulations Relating to Reporting of Treaty-Based Return Positions</td>
</tr>
<tr>
<td>642</td>
<td>Report on Section 216(e) of the Internal Revenue Code</td>
</tr>
<tr>
<td>643</td>
<td>Letter on New York State Taxation of Corporate Limited Partners</td>
</tr>
<tr>
<td>644</td>
<td>Letter on Legislation Concerning New York City Tax Tribunal</td>
</tr>
<tr>
<td>645</td>
<td>Report on Built-in Gains and the Investment Adjustment Rules in the Consolidated Return Regulations</td>
</tr>
<tr>
<td>646</td>
<td>Letter on Issuance of Advance Rulings by New York City Department of Finance</td>
</tr>
<tr>
<td>647</td>
<td>Tax Section Annual Report</td>
</tr>
<tr>
<td>648</td>
<td>Report on Proposed Rule Relating to the Definition and Responsibilities of a &quot;Vendor&quot; Under the New York State Sales and Use Tax Law</td>
</tr>
<tr>
<td>649</td>
<td>Letter on the Department of Finance Proposal to Conform the City Tax Tribunal Procedures to Those of the State</td>
</tr>
<tr>
<td>650</td>
<td>Report on Section 163(j) of the Internal Revenue Code</td>
</tr>
<tr>
<td>651</td>
<td>Proposed Rules on Minimum Continuing Legal Education for Attorneys</td>
</tr>
<tr>
<td>652</td>
<td>1990 New York State Budget Bills</td>
</tr>
<tr>
<td>653</td>
<td>Report on Department of Taxation and Finance's Uniform Procedure Bill</td>
</tr>
<tr>
<td>654</td>
<td>Letter Requesting Treasury to Delay Effective Date of Loss Disallowance Rule in T.D. 8294 (Treas. Reg. Sec. 1502-20T)</td>
</tr>
<tr>
<td>655</td>
<td>Letter on Simplification of the Internal Revenue Code</td>
</tr>
<tr>
<td>656</td>
<td>Report on Section 988 Temporary Regulations</td>
</tr>
<tr>
<td>657</td>
<td>Treas. Reg. Sec. 1.1502-20T</td>
</tr>
</tbody>
</table>
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


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
Report on Proposed Treasury Regulations Under Sections 269 and 382

Report on Proposed Amendments to the New York City General Corporation Tax Regulations on Investment Capital and Investment Income

PREPARED IN 1991

NYS Governor's Bill on Credit for Income Taxes of Other States and Business Facility Tax Credit

Current Issues in the Federal Income Tax Treatment of Regulated Investment Companies

Suggested Bankruptcy Tax Revenue Rulings

Request for Guidance on the Application of Arkansas Best

Letter on Itemized Deductions for New York State and City Income Taxes

Modified Loss Disallowance Regulations of Treas. Reg. Sec. 1.1502-20

Objection to Decision to Stop Civil Tax Trial Hearings in New York

Report on Subchapter S One Class of Stock Proposed Regulations

Comments on Tax Proposals in Governor's 1991 Budget

Provisions of the Revenue Reconciliation Act of 1990 Affecting Debt-for-Debt Exchanges

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

Report on Unrelated Business Income Taxation of Income from Interest Rate Swaps and Similar Instruments

Proposed Section 1275 Regulations Concerning Contingent Payment Debt Instruments

Classification of COD Income Under the New York Franchise Tax as Subsidiary, Investment or Business Income

Report on Section 6621(c) Providing for Increased Interest Rate on Large Corporate Deficiencies and Temp. Treas. Reg. Sec. 301.6621-3T
<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>692</td>
<td>Treatment of Cancellation of Debt Income Under the New York City General Corporation Tax</td>
</tr>
<tr>
<td>693</td>
<td>Acquisitions of Discount Debt by Related Parties Under the New Section 108(e)(4) Regulations</td>
</tr>
<tr>
<td>694</td>
<td>Proposed Technical Corrections Act Amendment to Section 1445(e)(3) (FIRPTA Withholding on Corporate Distributions)</td>
</tr>
<tr>
<td>695</td>
<td>Report on Regulations to be Issued Under Section 305(c)</td>
</tr>
<tr>
<td>696</td>
<td>Report on Proposed Treasury Regulations Under Section 108(e)(8)(A) (&quot;Nominal or Token&quot; Stock)</td>
</tr>
<tr>
<td>697</td>
<td>New York City Tax Appeals Tribunal</td>
</tr>
<tr>
<td>698</td>
<td>Report on Proposed Regulations Relating to the Accuracy Related Penalty</td>
</tr>
<tr>
<td>699</td>
<td>Application of the New York State 10% Tax on Gains Derived from Certain Real Property Transfers to Transfers Involving Interests in Troubled Real Estate</td>
</tr>
<tr>
<td>700</td>
<td>Proposed Legislation on Amortization of Intangibles</td>
</tr>
<tr>
<td>701</td>
<td>Report on Proposed Regulations Under Section 163(j)</td>
</tr>
<tr>
<td>702</td>
<td>Report on Proposed Section 707 Regulations Concerning Disguised Sales of Property Through Partnerships</td>
</tr>
<tr>
<td>704</td>
<td>Report on Section 336(e)</td>
</tr>
</tbody>
</table>

**PREPARED IN 1992**

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>705</td>
<td>Report on Proposed Regulations on Methods of Accounting for Notional Principal Contracts</td>
</tr>
<tr>
<td>706</td>
<td>Letter to President Bush in Opposition to Moratorium on Regulations</td>
</tr>
<tr>
<td>707</td>
<td>Report on Proposed Section 367(a) and (b) Regulations</td>
</tr>
<tr>
<td>708</td>
<td>Letter on Effect of Pledge of Stock on Ownership Changes Under Section 382</td>
</tr>
<tr>
<td>709</td>
<td>Report on Researching New York State and New York City Tax Law</td>
</tr>
</tbody>
</table>
Memorandum in Opposition to Proposal to Index Capital Gains for Inflation by Regulation

Letter on Repeal of Section 1275(a)(4)

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)

Tax Section Annual Report

Proposed Regulations on Capitalization of Interest Costs Under Code Section 263A

Report on the Proposed Real Estate Mortgage Investment Conduit Regulations

Report on Section 304(b)(4)

Letter on Section 5803 of H.R. 4210: Prospective Application of Temporary and Proposed Regulations

Comments on Proposed Regulations Under Section 338

Department of Taxation's Uniform Procedure Bill

Estate and Gift Tax Conformity and Technical Corrections Bill

Opposition to Proposed Modification to Section 7430 to Impose Personal Liability on Employees of the IRS

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

Coordination of Deferred Intercompany Transaction Rules with Nonrecognition Provisions

Report on Proposed Treasury Regulations Section 1.1504-4 (Definition of "Affiliated Group")

Report on Proposed Regulations on Certain Payments Made Pursuant to Securities Lending Transactions

Letter in Support of Establishment of a Functioning Tribunal for New York City Taxes
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

Letter in Opposition to Proposed Repeal of Stock-for-Debt Exception to COD Income

Letter in Support of Proposed Regulation Defining "Activity" for Purposes of the Passive Activity Loss Rules

Report on Escrow Accounts, Settlement Funds and Similar Arrangements Governed by Section 468B(g) of the Internal Revenue Code

Comments on Notice 92-12 Regarding Regulations Projects that Should Remain Open

New York City Tax Tribunal

Report on Proposed Regulations Section 1.882-5

Report on the "Bank Loan" Exception to the Portfolio Interest Rules

Capital Gains Indexation by Regulation

Report on Creation of Federal Right to Contribution/Declaratory Judgment for Section 6672 Liability

Report on Final and Proposed Treasury Regulations Under Section 988

Comments on Proposed Section 382 and Cost Sharing Regulations


Letter in Opposition to the Effective Date Repeal of the "30-Day Rule" of Treas. Reg. Sec. 1.1502-76(b)(5)

Report on Proposed Amendments to Rules Relating to the New York City Commercial Rent or Occupancy Tax

Report on Section 597 Proposed Regulations

Letter on Effective Dates of Proposed OID Regulations

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 |
Report on Proposed Original Issue Discount Regulations

Report on Proposed Section 382(I)(5) Regulations


Report on Proposed Section 1502 Regulations Concerning Consolidated Return Investment Adjustments

Recommended Guidance Relating to $1 Million Limitation on Deductible Compensation Under Section 162(m)

Report on Proposed Amendment to Rules on the New York City Real Property Transfer Tax

Valuation of a Loss Corporation Under Section 382

Report on Definition of Subsidiary Under New York State Tax Law


Report on February 17, 1993 Residency Audit Guidelines: Practical Experience and Suggested Changes

Report on Proposed Regulation Section 1.704-3 Relating to Allocations Under Section 704(c) of the Internal Revenue Code

PREPARED IN 1994

Suggestion on Priorities for 1994 IRS Business Plan

Report on Regulations Under Sections 163(j) and 7701(l)

Report on Proposed Regulations Regarding Modification of Debt Instruments

Letter on Proposed Franchise Tax Regulation Relating to Commodity Investment Partnerships

Report on Section 475 Mark to Market Regulations

Report on Proposed and Temporary Regulations on Character and Timing of Gains and Losses from Hedging Transactions

Report on Proposed Regulations Under Section 162(m)
Report on Proposed Qualified Electing Fund Election Under Section 1295(a)

Report on Governor's 1994-1995 Budget Proposal

Report on Business Plan: Assumption of Contingent Liabilities in Asset Acquisitions

Report on OID Anti-Abuse Rule

Letter on Business Plan: Substitute Payments in Securities Lending Transactions

Report on Treas. Reg. Sec. 1.704-3T and Certain Other Section 704(c) Matters

Report on Proposed Amendments to New York State Real Property Transfer Tax and Gains Tax Regulations

Report on Proposed Amendments to the Rules of Practice and Procedure of the Division of Tax Appeals


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

Letter on Limited Liability Companies Under New York State Law

Letter on New York City Unincorporated Business Tax Reform, Senate Bill No. 1226-B, Assembly Bill No. 8828-A

Report on Partnership Anti-Abuse Regulation

Report on Final Original Issue Discount Regulations

Letter on New York Nonresident Audit Guidelines

Letter on Tax Policy Study

Letter on Introduction 417 on Conformity Between New York State and City Tax Systems

Letter on State/Federal Conformity in Trust Classification
Draft Technical Comments on GATT Revenue Provision Taxing Partnership Distributions of Marketable Securities

Letter on Mediation of Unagreed Audit Cases

Report on Business Plan: Yoc Heating Following Section 338 Qualified Stock Purchase

Report on Notice 94-46 Under Section 367(a)

Letter on 1995 Priorities


Letter on Tax Issues for Professional LLCs and LLPs

Report on Uniform Self-Employment Tax Treatment of Owners of Interests in Pass-Through Entities


Report on Proposed Intercompany Transaction Consolidated Return Regulations

Report on Proposed Conduit Financing Regulations Under Section 7701(l) of the Code

Letter on Application of Proposed Moratorium on Tax Regulations

Report on Proposed Amendments to the Rules of Practice and Procedure of the Division of Tax Appeals

Report on Certain Issues Under Code Section 108(c)

Report on Issues Under Section 197

Comments on Proposed New York Estates, Powers and Trusts Law Amendment

Letter on Legislative Restrictions on Tax Regulations

PREPARED IN 1995
<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>821</td>
<td>Letter on Tax Basis Indexing Provisions of H.R. 9</td>
</tr>
<tr>
<td>822</td>
<td>Report on &quot;Excess Principal Amount&quot; of Securities Under Section 356</td>
</tr>
<tr>
<td>823</td>
<td>Report on Notice 94-93 (Inversion Transactions) and Rev. Proc. 94-76</td>
</tr>
<tr>
<td></td>
<td>(Downstream Reorganizations)</td>
</tr>
<tr>
<td>824</td>
<td>Memorandum to NYSBA Executive Committee on Contract with America</td>
</tr>
<tr>
<td></td>
<td>Indexation Hearings</td>
</tr>
<tr>
<td>825</td>
<td>Letter on Moratorium on State Regulations</td>
</tr>
<tr>
<td>826</td>
<td>Comments on Proposed Appeals Mediation Procedure in Announcement</td>
</tr>
<tr>
<td></td>
<td>95-2</td>
</tr>
<tr>
<td>827</td>
<td>Report on Governor's 1995-1996 Budget Proposal</td>
</tr>
<tr>
<td>828</td>
<td>Letter on Substantiation of Charitable Contributions Under Code Section</td>
</tr>
<tr>
<td></td>
<td>170(f)(8)</td>
</tr>
<tr>
<td>829</td>
<td>Annual Report of the Tax Section</td>
</tr>
<tr>
<td>830</td>
<td>Letter in Opposition to Federal Regulatory Moratorium on Partnership</td>
</tr>
<tr>
<td></td>
<td>Anti-Abuse Regulations</td>
</tr>
<tr>
<td>831</td>
<td>Proposed Legislation on the Taxation of Expatriation</td>
</tr>
<tr>
<td>832</td>
<td>Burden of Proof in Tax Cases</td>
</tr>
<tr>
<td>833</td>
<td>Sales Tax on Out-of-State Vendors: Report on Proposed Consumer and</td>
</tr>
<tr>
<td></td>
<td>Main Street Protection Act of 1995</td>
</tr>
<tr>
<td>834</td>
<td>Report on Proposed Regulations Concerning the Tax Treatment of</td>
</tr>
<tr>
<td></td>
<td>Contingent Payment Debt Instruments</td>
</tr>
<tr>
<td>835</td>
<td>Letter on New York City Unincorporated Business Tax Reform</td>
</tr>
<tr>
<td>836</td>
<td>Letter Urging the Senate Finance Committee to Approve the Income Tax</td>
</tr>
<tr>
<td></td>
<td>Treaties and Protocols with Canada, France, Kazakhstan, Mexico,</td>
</tr>
<tr>
<td></td>
<td>Sweden and Ukraine</td>
</tr>
<tr>
<td>837</td>
<td>Letter on Proposed Amendment to Rules Relating to the New York City</td>
</tr>
<tr>
<td></td>
<td>Real Property Transfer Tax</td>
</tr>
<tr>
<td></td>
<td>of the Passive Loss Rules to Certain Rental Real Estate Activities</td>
</tr>
<tr>
<td>839</td>
<td>Report on Proposed Legislation on Expatriation and Foreign Trusts</td>
</tr>
</tbody>
</table>
Letter on New York State Regulatory Reform
Letter on Proposed Reforms to the New York City Unincorporated Business Tax
Report on Proposed Regulations Regarding Private Activity Bonds
Report on Code Section 956A
Report on Proposed Regulations Defining Publicly Traded Partnerships
Report on "Check the Box" Entity Classification System in Notice 95-14
Report on Regulations Under Sections 358, 1032 and 1502 Concerning Stock Basis Adjustments in Triangular Reorganizations
Report on Proposed Regulations Under Sections 704 and 737
Letter on Legislation Limiting Retroactive Regulations
Letter on Large Partnership Simplification Proposal
Letter on Taxation of Extraordinary Dividends -- Proposed Amendments to Code Section 1059
Report on Proposed Regulations Section 1.1092(d)-2
Report on Proposed Reforms to Administration and Enforcement of Employment Tax and Income Taxes on Individual Workers
Letter on Limitation on State Taxation of Retirement Income
Report on Temporary and Proposed Regulations Regarding Deductibility, Substantiation and Disclosure of Certain Charitable Contributions
Comments on Proposed Regulations Relating to Self-Employment Tax Treatment of LLC Members
Technical Comments on the Administration's December 1995 Tax Proposals
New York State and New York City Tax Proposals Regarding Attribution of Noninterest Expense
Letter on Rev. Rul. 95-69
<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>860</td>
<td>Letter on 1996 Business Plan</td>
</tr>
<tr>
<td>861</td>
<td>Materials from New York State and City Tax Institute</td>
</tr>
<tr>
<td>862</td>
<td>Letter on Administration's 1995 Tax Proposal to Expand Subpart F Provisions on Income from Notional Principal Contracts and Stock Lending Transactions</td>
</tr>
<tr>
<td>864</td>
<td>Request for Guidance on the Application of New York's Sales and Use Tax to Out-of-State Vendors</td>
</tr>
<tr>
<td>865</td>
<td>Duplicative Taxation of Multistate Residents</td>
</tr>
<tr>
<td>866</td>
<td>Tax Section Annual Report</td>
</tr>
<tr>
<td>867</td>
<td>Report on Stripped Coupons in Securitization Transactions</td>
</tr>
<tr>
<td>868</td>
<td>Report on Short Against the Box Transactions</td>
</tr>
<tr>
<td>869</td>
<td>Letter on Location of Proceedings of the New York State Tax Appeals Tribunal and Division of Tax Appeals</td>
</tr>
<tr>
<td>870</td>
<td>Letter on Proposed Amendments to Code Section 1374</td>
</tr>
<tr>
<td>871</td>
<td>Letter on S. 942, Small Business Regulatory Enforcement Fairness Act of 1996</td>
</tr>
<tr>
<td>872</td>
<td>Letter Objecting to the Effective Date Provisions in the 1997 Fiscal Year Budget</td>
</tr>
<tr>
<td>873</td>
<td>Report on Temporary and Proposed Regulations Under Treas. Reg. Sec. 1.367(a)-3T</td>
</tr>
<tr>
<td>875</td>
<td>Report on Proposed Regulations Under Sections 3121(v) and 3306(r)</td>
</tr>
<tr>
<td>876</td>
<td>Letter on Hedging Rules for Consolidated Groups</td>
</tr>
<tr>
<td>877</td>
<td>Report on Announcement Regarding Lease Stripping Transactions</td>
</tr>
<tr>
<td>878</td>
<td>Letter on Proposed Reforms to the New York City Unincorporated Business Tax</td>
</tr>
</tbody>
</table>
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

Statement Before the House Ways and Means Committee on Employment Classification Issues

Report on the Treatment of Exchanges of Warrants in Reorganization Transactions

Report on Proposed Check the Box Regulations

Letter on Simplification of Section 367 Regulations

Report on Proposed Withholding Tax Regulations

Report on Post-Reorganization Continuity of Interest

Report on Proposed Regulations Relating to Amortizable Bond Premium and Bond Issuance Premium

Report on Priorities for Guidance on Recent Legislation Affecting Employee Benefits Plans

Report on Proposed Regulations on the Allocation of Loss on the Disposition of Stock and Other Personal Property

Letter on Elimination of the SRLY Regulations

Letter on Proposed Mark-to-Market Accounting by Securities Dealers

Suggestions for Review of New York Nonresident Audit Guidelines

Suggested FASIT Regulations

Report on Proposed Regulations Under Code Section 467

Report on Section 514(c)(9) Concerning Investment Trusts in Leveraged Real Estate Partnerships by Pension Trusts and Other Qualified Organizations

Letter on Transitional Relief for Certain of the Tax Law Changes Proposed by the President's 1998 Budget


PREPARED IN 1997
897  Report on Proposed Regulations Relating to a Special Preferred Stock QEF Election


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


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


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

Report on Constructive Ownership Provisions of H.R. 3170

Report on Proposed Amendments to Rules Relating to the New York City Real Property Transfer Tax

Report on Reorganizations Involving Disregarded Entities

Tax Section Annual Report

Report on Proposed Regulations Concerning Qualified Subchapter S Subsidiaries

Report on Regulations Concerning the Application of Section 382 to Consolidated Groups

Save the Cumulative Bulletin

Letter on Notice 98-38 Regarding Separate Return Limitation Year (SRLY) Rules

Letter on Burden of Proof in Tax Cases

Report on Section 355(e)

**PREPARED IN 1999**

Letter on Senate Bill 2358 Amending Active Trade or Business Requirement of Section 355(b)(2)(A)

Report on Proposed Legislation to Amend Section 357

Draft Technical Services Bureau Memorandum on Application of Mortgage Recording Tax to Commercial Credit Line Mortgages

Draft Amendments to UBT and GCT Rules

Letter on Maximum Capital Gains Rate

Report on Proposed Amendments to Regulations on Effect of Administrative Expenses on Marital and Charitable Deductions

Report on Corporate Tax Shelters


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

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.


Report on Proposed Entity Classification Regulations.

Letter Regarding New York State Assembly Bill 8518-A and Senate Bill 5671-A on Offers in Compromise.

Report on Proposals Regarding Transfers of REMIC and FASIT Residual Interests.


Report on Possible Revisions to Circular 230 Dealing with Standards of Practice Applicable to Tax Shelter Transactions.

Report on Corporate Tax Shelters; Proposed Section 6662A of the Internal Revenue Code.


Report on Tax Shelter Regulations.

Letter on Conformity of Federal, State and City Offers in Compromise Statutes.

Letter Regarding Possible Reforms to Section 83.

Proposed Repeal of the New York State Resident/Nonresident Partnership Allocation Regulations.

PREPARED IN 2001


Proposed Legislation on Taxation of Certain Litigation Awards and Settlements.
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.
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.


1030 The Administration’s Dividend Exclusion Proposal.


1033 Regulations on Potentially Abusive Tax Shelters.

1034 New York State Estimated Tax.

1035 Trust Fund Liability for Collection of Sales Tax.


1037 Certain Legislative Proposals Relating to the Section 163(j) Earnings Stripping Rules.

1038 Simplification of the Internal Revenue Code: Tax Exempt Bonds.


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.
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.


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.


1052 Letter on Revisions to Confidentiality Provisions of the Tax Shelter Regulations.


1054 Letter on Proposed Regulations Relating to Notional Principal Contracts with Nonperiodic Payments.


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.

Report on Transfers of Assets or Stock Following a Corporate Reorganization.

Proposed New York State Tax Shelter Legislation.

Definition of "Traded on an Established Market" Within the Meaning of Section 1273.

Proposed Amendments to Qualified Covered Call Rules.

Senate JOBS Bill Amendments to Section 269.


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


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


Internal Revenue Code Section 965 (Letter).

Report on Application of Section 6700 Penalties to Lawyers: The "Reason to Know" Standard.

Report on Proposed Regulations under Section 752 Relating to the Allocation of Partnership Liabilities where a Disregarded Entity is an Obligor.

Report on Proposed Regulations Regarding the Application to Partnerships of Section 1045 Gain Rollover Rules for Qualified Small Business Stock.

Report on Remic IO Interests.


Report on Disclosure by Material Advisors.

<p>| 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. |</p>
<table>
<thead>
<tr>
<th>Report Number</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1101</td>
<td>Report on Statutory Provisions Regarding the Importation and Duplication of Tax Losses.</td>
</tr>
<tr>
<td>1103</td>
<td>Report on Final and Temporary Section 1446 Regulations.</td>
</tr>
<tr>
<td>1104</td>
<td>Employee Benefits Committee Report on Section 409A of the Internal Revenue Code and the Proposed Regulations Thereunder.</td>
</tr>
<tr>
<td>1105</td>
<td>Report on Proposed Amendments to Article 9-A Regulations Relating to the Taxation of Corporate Partners.</td>
</tr>
<tr>
<td>1106</td>
<td>Liability of Partners for Unpaid NYS Sales Taxes of LLCs (Letter) and Report on Trust Fund Liability for Collection of Sales Tax (Report 1035).</td>
</tr>
<tr>
<td>1107</td>
<td>Report on Temporary Treasury Regulations Section 1.7874-1T.</td>
</tr>
<tr>
<td>1108</td>
<td>Circular 230 (Letter).</td>
</tr>
<tr>
<td>1109</td>
<td>Report on the Application of the IRC Sections 6111 and 6112 Material Advisor Rules to Law and Accounting Firms.</td>
</tr>
<tr>
<td>1111</td>
<td>Report with Respect to Proposed Guidance on Family-Owned Trust Companies.</td>
</tr>
<tr>
<td>1112</td>
<td>Report on Basis Recovery in a Dividend Equivalent Redemption.</td>
</tr>
<tr>
<td>1114</td>
<td>Report on the Application of Section 956 to Partnership Transactions.</td>
</tr>
<tr>
<td>1115</td>
<td>Patentability of Tax Advice and Tax Strategies (Letter).</td>
</tr>
<tr>
<td>1116</td>
<td>Report on Section 4965.</td>
</tr>
<tr>
<td>1117</td>
<td>Report on Proposed Regulations Under Tax Law Sections 631(g) and 638(c) (Stock Options, Stock Appreciation Rights and Restricted Stock).</td>
</tr>
<tr>
<td>1118</td>
<td>Report on New York Innocent Spouse Relief.</td>
</tr>
<tr>
<td>1119</td>
<td>Report on Section 368(a)(1)(A) Regulations Defining a &quot;Statutory Merger or Consolidation&quot;.</td>
</tr>
</tbody>
</table>
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).

PREPARED IN 2007

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).
<table>
<thead>
<tr>
<th>Document ID</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1177</td>
<td>Report on Proposed Regulations Issued Under Code Sections 367, 1248 and 6038B.</td>
</tr>
<tr>
<td>1178</td>
<td>Draft Amendments to Regulations with Regard to Combined Returns (Letter).</td>
</tr>
<tr>
<td>1182</td>
<td>Report on the Cancellation of Indebtedness and AHYDO Rules of Sections 108(l) and 163(e)(5)(F).</td>
</tr>
<tr>
<td>1183</td>
<td>Tax Exempt Entities Committee Report on Private Foundation Investors in Ponzi Schemes.</td>
</tr>
<tr>
<td>1184</td>
<td>Report on Proposed Regulations Under Sections 108(e)(8) and 721 on Partnership Debt-for-Equity Exchanges.</td>
</tr>
<tr>
<td>1186</td>
<td>Request for Formal Guidance on FBAR Reporting Obligations.</td>
</tr>
<tr>
<td>1187</td>
<td>Draft Amendments to Residency Rules for Student Housing.</td>
</tr>
<tr>
<td>1188</td>
<td>Report on the Application of Anti-Conduit Regulations to Hybrid Entities and Instruments.</td>
</tr>
<tr>
<td>1189</td>
<td>Report on Qualified Intermediary and Related Withholding and Information Reporting Legislation Proposed by the Administration.</td>
</tr>
<tr>
<td>1190</td>
<td>Comments on Proposed Modifications to Section 6662 Penalty in America's Affordable Health Choices Act of 2009.</td>
</tr>
</tbody>
</table>

1193 Report on Rules Governing Nonqualified Deferred Compensation Under Section 457A.


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.


PREPARED IN 2010

1199 Comments on the Foreign Account Tax Compliance Legislation.

1200 Possible Tax Relief for Haiti Relief Efforts (Letter).


1202 Report on the Request For Comments on Section 704(c) Layers Relating to Partnership Mergers, Division and Tiered Partnerships.


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


1207 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.


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).

Report on the Proposed FATCA Regulations.

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


Report on the “May Company” Regulations.

Report on the Application of Treas. Reg. § 1.267(b)-1(b) to Related Party Loss Transactions.

Report on Representative Camp’s International Tax Reform Discussion Draft.


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


Comments on Final “Publicly Traded” Regulations under Section 1273 of the Code.

Report on Temporary and Proposed Regulations under Section 988(d) of the Code.


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: 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 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
<table>
<thead>
<tr>
<th>#</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1340</td>
<td>Letter and Report commenting on final, temporary, and proposed regulations under section 871(m)</td>
</tr>
<tr>
<td>1341</td>
<td>Letter commenting on regulations issued under new section 506</td>
</tr>
<tr>
<td>1343</td>
<td>Letter and Report commenting on draft regulations under Article 9-A relating to combined returns</td>
</tr>
<tr>
<td>1344</td>
<td>Letter &amp; Report commenting on New York State Tax Law Section 171-v</td>
</tr>
<tr>
<td>1345</td>
<td>Letter &amp; Report commenting on Notice 2015-54, issued August 6, 2015</td>
</tr>
<tr>
<td>1348</td>
<td>Letter &amp; Report commenting on Temporary Regulations Addressing Notional Principal Contracts with Nonperiodic Payments</td>
</tr>
<tr>
<td>1349</td>
<td>Letter &amp; Report commenting on Final Regulations on Reorganizations under Section 368(a)(1)(F)</td>
</tr>
<tr>
<td>1350</td>
<td>Letter &amp; Report commenting on Proposed and Temporary Regulations on United States Property Held by Controlled Foreign Corporations in Transactions Involving Partnerships</td>
</tr>
<tr>
<td>1351</td>
<td>Letter &amp; Report commenting on the Proposed Regulations under Section 385</td>
</tr>
<tr>
<td>1352</td>
<td>Letter &amp; Report commenting on Proposed Regulations under Section 305(c)</td>
</tr>
<tr>
<td>1353</td>
<td>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</td>
</tr>
<tr>
<td>1354</td>
<td>Letter &amp; Report commenting on Changes to FIRPTA under the Protecting Americans from Tax Hikes Act of 2015</td>
</tr>
</tbody>
</table>
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

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


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)
<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1369</td>
<td>Letter and Report commenting on Draft Business Apportionment Factor Regulations</td>
</tr>
<tr>
<td>1370</td>
<td>Letter and Report commenting on Temporary Regulations Dealing with “Predecessors” and “Successors” under Section 355(e)</td>
</tr>
<tr>
<td>1371</td>
<td>Letter and Report commenting on Certain Corporate Reorganization Transactions Followed by “Same-State” Asset Drop-Downs</td>
</tr>
<tr>
<td>1372</td>
<td>Letter and Report commenting on Possible Amendments to Regulations Governing the Deductibility of Premium Paid upon the Redemption of Convertible Bonds</td>
</tr>
<tr>
<td>1373</td>
<td>Letter and Report commenting on the Application of Section 894 to Effectively Connected Income of Hybrid Entities</td>
</tr>
<tr>
<td>1375</td>
<td>Letter and Report commenting on the Temporary and Proposed Regulations under Section 901(m)</td>
</tr>
<tr>
<td>1376</td>
<td>Letter commenting on Notice 2017-38</td>
</tr>
<tr>
<td>1377</td>
<td>Letter and Report commenting on Notice 2016-73</td>
</tr>
<tr>
<td>1379</td>
<td>Letter and Report commenting on Draft Regulations Regarding Prior Net Operating Loss Conversion (“PNOLC”) Subtraction</td>
</tr>
<tr>
<td>1380</td>
<td>Report commenting on Recommended Amendments to the New York State Driver’s License Suspension Program</td>
</tr>
<tr>
<td>1381</td>
<td>Letter and Report commenting on Revenue Ruling 2017-09 and “North-South” Transactions</td>
</tr>
<tr>
<td>1382</td>
<td>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</td>
</tr>
<tr>
<td>1383</td>
<td>Report commenting on Debt Issued by Disregarded Entities and Treasury Regulations Section 1.1001-3</td>
</tr>
</tbody>
</table>
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
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
1408 Report on the Proposed Foreign Tax Credit Regulations
1409 Report on Proposed Section 59A Regulations
1410 Report on the Proposed Section 2010 Regulations
1411 Report on Proposed Regulations under Section 267A, 245A(e) and 1503 (d)
1412 Report on Proposed Section 163(j) Regulations
1413 Comments on 2019-2020 New York State Executive Budget
1414 Comments on Section 864(c)(8) Proposed Regulations
1415 Report on Final and Proposed Guidance under Section 199A
1416 Report on Proposed Regulations under Section 250 (Foreign Derived Intangible Income)
1417 Report on the Proposed “May Company” Regulations under Section 337(d)
1418 Report on Proposed Qualified Opportunity Zone Regulations under Section 1400Z-2
1419 Report on Section 1446(f) Proposed Regulations
Letter and Report on the Branch Loss Recapture Rules of Section 91

Report on Proposed Regulations relating to Section 897(l) (Exception for Interests Held by Foreign Pension Funds)

Report on the Proposed “PFIC” Regulations under Sections 1291, 1297 and 1298

Report on Proposed Regulations relating to June 2019 GILTI and Subpart F Regulations

Report on Proposed Section 4968 Regulations

Report on Tax Fungibility of Debt Instruments

Report on Proposed Regulations under Section 382(h) Related to Built-in Gain and Loss

Report on Proposed Section 861 Regulations

Report on New Final and Proposed Regulations Under Section 168(k) Relating to Immediate Expensing of Capital

Report on Select Issues under Sections 382 and 108 involving Carryforwards of Recognized Built-in Losses and Business Interest

Report on IBOR Transition Proposed Regulations

PREPARED IN 2020

Report on Technical Modification Issues under Treasury Regulation Section 1.001-3

Report on Partnership Terminations Following the Tax Cuts and Jobs Act

Report on Taxation of Cryptocurrency

Report on Proposed and Final Section 59A Regulations

Report on Proposed Foreign Tax Credit Regulations

1437 Report on Application for Hardship Exemption under NYS Tax Law §171-v(5)

1438 Report Proposed Anti-Conduit Regulation Treating Certain "Hybrid Equity" Transactions as Financings under Treasury Regulation Section 1.881-3

1439 Report on Proposed Section 512 (A) (6) Regulations

1440 Report on Proposed Regulations under Sections 162(f) and 6050X

1441 Report on Proposed and Final Regulations Addressing GILTI and Subpart F High-Tax Exceptions

1442 Report on Proposed Regulations under Section 1061

1443 Letter and Report on Tax Consequences to Issuers of Debt Modifications and Exchanges

1444 Report on Final and Proposed Section 163(j) Regulations

1445 Report on Section 304 in Public M&A Transactions

PREPARED IN 2021

1446 Letter and Report on New York State’s Potential Response to Internal Revenue Service Notice 2020-75 and the State’s Resident Tax Credit

1447 Report on Section 163(j) and the COD Income Rules

1448 Letter and Report on Proposed Regulations Providing Guidance Related to the Foreign Tax Credit

1449 Report on 2021-2022 New York State Executive Budget with Cover Letter