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1177 Report on Proposed Regulations Issued Under Code Sections 367, 1248 and 6038B.

1178 Draft Amendments to Regulations with Regard to Combined Returns (Letter).

1179 Memorandum Providing Comments on Certain Tax Provisions of S.60A/A.160-A (Revenue Art. VII).

1180 Employee Benefits Committee Report On A Program to Remedy Documentary Noncompliance By Section 409A Plans In Response to Notice 2008-113.

1181 Process for Making Appointments to the New York Tax Appeals Tribunal.

1182 Report on the Cancellation of Indebtedness and AHYDO Rules of Sections 108(i) and 163(e)(5)(F).

1183 Tax Exempt Entities Committee Report on Private Foundation Investors in Ponzi Schemes.

1184 Report on Proposed Regulations Under Sections 108(e)(8) and 721 on Partnership Debt-for-Equity Exchanges.

1185 Recommendations for 2009-2010 Tax Guidance Priority List (Letter).

1186 Request for Formal Guidance on FBAR Reporting Obligations.

1187 Draft Amendments to Residency Rules for Student Housing.

1188 Report on the Application of Anti-Conduit Regulations to Hybrid Entities and Instruments.

1189 Report on Qualified Intermediary and Related Withholding and Information Reporting Legislation Proposed by the Administration.

1190 Comments on Proposed Modifications to Section 6662 Penalty in America's Affordable Health Choices Act of 2009.

1191 Report on Proposed and Temporary Regulations Regarding All-Cash Acquisitive D Reorganizations.

1192 Report on Temporary Regulations Regarding the Hot Stock Rules Under Section 355(a)(3)(B).

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

1194 Report on the Rules Governing Reports on Transactions with Foreign Financial Agencies (FBARs).

1195 Report on IRS Announcement 2008-115 on FIRPTA Treatment Of Rights Granted by a Governmental Unit.

1196 Temporary Suspension of AHYDO Rules (Letter).

1197 Report on Administration Proposals Regarding Deferral of Deductions Related to Deferred Foreign Income, Foreign Tax Credit Pooling, And Entity Classification Rules.

1198 Report on the Treatment of Fluctuations in Value under Section 382(l)(3)(C).

PREPARED IN 2010

1199 Comments on the Foreign Account Tax Compliance Legislation.

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

1201 Report on Proposed Regulations on Varying Partnership Interests Under Section 706.

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

1203 Report on Proposed Changes to New York State Statute of Limitations on Collection of Unpaid Tax Liabilities.

1204 Estimated Tax Consequences of Roth IRA Conversions (Letters).

1205 Report Commenting on 2010-2911 New York State Executive Budget Proposal to Modify Income Taxation of New York Resident Trusts

1206 2010-11 New York State Executive Budget-Comments on Certain Revenue Provisions (Letter).

1207 Report Commenting on Select Issues with Respect to the Passive Foreign Investment Company Rules.

1208 Report on Announcement 2010-9.

1209 Report on Definition of "Traded on an Established Market" within the Meaning of Section 1273 and Related Issues.

1210 Report on FDIC-Assisted Taxable Acquisitions.

1211 Report on Certain Issues Under Section 7874.

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

1213 Comments on the Proposed Denial of Treaty Benefits for Certain Related-Party Deductible Payments (Letter).

1214 Report on Guidance Under U.S. Income Tax Treaties.

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

1216 Report on the Rescission Doctrine.

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

1218 Report on Legislative Proposal Regarding Employment Taxes and Professional Service Businesses.

1219 Report on Partnership Target Allocations.

1220 Report on Aggregation Issues Facing Securities Partnerships under Subchapter K.

1221 Medicare Contribution Tax Definition of Net Investment Income (Letter).

1222 Report on Section 367(d).

1223 Report on Issues under Section 909 of the Code.

1224 Report on Notice 2010-60.

1225 Report on Uncertain Tax Positions in the Context of Mergers, Acquisitions and Spin-offs.

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

1227 Report on Certain International Issues Relating to All-Cash Acquisitive D Reorganizations.

PREPARED IN 2011

1228 Codification of the Economic Substance Doctrine.

1229 Report on Characterizing "Overlap" Transactions under Subchapter C.

1230 Report on Claiming Worthlessness for a Failed Subsidiary within a Consolidated Group.

1231 Report on Section 901(m).

1232 Report on the Management and Control Provision of the "International Tax Competitiveness Act of 2011".

1233 Report on the New York State Department of Taxation and Finance Nonresident Audit Guidelines.

1234 Report on Section 871(m).

1235 Proposed Legislation (S.1072) Creating an Office of the Taxpayer Advocate.

1236 Report on Certain Continued Coverage Under Insured Group Health Plans in Light of the PPACA Nondiscrimination Rules and IRS Notice 2011-1.

1237 Report on Proposed Regulations on the Definition of Public Trading.

1238 Report on Notice 2010-49.

1239 Report of the Tax Section of the New York State Bar Association on Certain Aspects of the Taxation of Securities Loans and the Operation of Section 1058.

1240 Report on Revenue Ruling 99-6.

1241 Draft Form 8939, Allocation of Increases in Basis for Property Acquired From a Decedent Reporting of Certain 2010 Generation-Skipping Transfers.

1242 Possible Tax Relief for Disaster-Related Efforts.

1243 Recommendations for 2011-2012 Tax Guidance Priority List.

1244 Treasury Request for Public Comments Regarding Executive Order 13563.

1245 Proposed Regulations Concerning Series Organizations.

1246 2011 Offshore Voluntary Disclosure Initiative Frequently Asked Questions and Answers.

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

PREPARED IN 2012

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

1265 Report on Notice 2011-101: Request for Comments Regarding the Income, Gift, Estate and Generation-Skipping Transfer Tax Consequences of Trust Decanting.

1267 Report on the Proposed FATCA Regulations.

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

1269 Report on Prop. Reg. §1.1502-91(g)(7): Determining Section 382 Net Unrealized Built-in Gain and Loss of a Consolidated Group.

1270 Report on the "May Company" Regulations.

1271 Report on the Application of Treas. Reg. § 1.267(b)-1(b) to Related Party Loss Transactions.

1272 Report on Representative Camp's International Tax Reform Discussion Draft.

1273 Report on Temporary and Proposed "Splitter" Regulations and Final Technical Taxpayer Regulations.

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

1275 Report on Proposed Regulations regarding the Allocation of E&P in Acquisitive Asset Reorganizations.

1276 Comments on Final "Publicly Traded" Regulations under Section 1273 of the Code.

1277 Report on Temporary and Proposed Regulations under Section 988(d) of the Code.

1278 Report on Insolvency under Section 108: the Treatment of Contingent Liabilities.

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

1280 Report on Proposed Circular 230 Regulations.

PREPARED IN 2013

1281 Report requesting guidance on an issue of longstanding uncertainty: the proper tax treatment by the buyer of the assumption of a deferred revenue liability of the seller in a taxable asset acquisition of a business, together.

1282 Report addressing the definitions of "FFI," "financial account," and related terms in the final regulations under Sections 1471 through 1474 of the Internal Revenue Code (commonly referred to as "FATCA") issued on January 28, 2013 (the "Final Regulations") together.

1283 Letter dated May 14, 2013 submitting recommendations for the 2013-2014 Guidance Priority List.

1284 Report on the regulations proposed under Section 1411 of the Internal Revenue Code (the "Code") on December 3, 2012 (the "Proposed Regulations").

1285 Report on the proposed regulations addressing the treatment under Section 1411 of the Internal Revenue Code (the "Code") of income and gains derived from the ownership of stock in a foreign corporation that is a "controlled foreign corporation" (a "CFC") or a "passive foreign investment company" (a "PFIC") ("Proposed Regulations 1.1411-10").

1286 Report on the proposed regulations regarding the tax treatment of noncompensatory partnership options ("NCOs") issued by the Treasury Department and the Internal Revenue Service on February 5, 2013 (the "Proposed Regulations").

1287 Report commenting on the treatment of currency gain as "subpart F income," and related issues, under selected circumstances.

1288 Report suggesting administrative guidance be issued addressing the procedures for the collection of tax liabilities under New York State tax law section 174-b and related provisions.

1289 Report commenting on the proposed regulations (the "Proposed Regulations") addressing how the section 108(a) rules excluding from taxable income cancellation of indebtedness ("COD") income occurring in a Title 11 case (the "Title 11 Exception") or when the taxpayer is

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

1290 Report on the proposed corporate equity reduction transaction ("CERT") regulations issued on September 13, 2012 (the "Proposed Regulations").

1291 Report discussing the proposed regulations issued under Section 162(m)(6) of the Internal Revenue Code on April 2, 2013 (the "Proposed Regulations").

1292 Report addressing the appropriate role of the step transaction doctrine in determining the U.S. Federal income tax consequences of certain transactions involving stock distributions intended to qualify as tax-free under section 355.

1293 Report responding to the New York State Tax Reform and Fairness Commission's request for recommendations with respect to certain issues relating to the income tax treatment of certain New York State resident trusts together.

1294 Report on suggestions to improve the collections process for taxpayers, practitioners and the NYS Department of Taxation and Finance.

PREPARED IN 2014

1295 This report addresses the FATCA Final Regulations under Sections 1471 through 1474 of the Internal Revenue Code: PFFI Rules; IGAs; Interaction Between the Regulations and Chapters 3 and 61.

1296 This report provides comments and recommendations on Section 2 of Notice 2007-55 and Possible Administrative Guidance Addressing Sections 897(h)(1) and 1445(e)(6) of the Internal Revenue Code.

1297 This report is on Guidance Implementing Revenue Ruling 91-32.

1298 This report makes recommendations for guidance addressing the treatment of foreign tax refunds, under Sections 853 and 905(c) received by a regulated investment company ("RIC").

1299 This report provides comments on a proposal to tax New York Trust beneficiaries on their receipt of certain trust distributions (the "Throwback

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

1300 This report offers commentary and recommendations on Revenue Procedure 2011-16, which addresses transactions undertaken by real estate investment trusts involving distressed mortgage debt.

1301 This report on the corporate income tax reform proposals in the New York State 2014-2015 Executive Budget comments on certain technical, administrative and conceptual issues raised by the Budget Bill.

1302 This 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.

1304 This report provides recommendations for 2014-2015 priority guidance plan in response to Notice 2014-18.

1305 Report 1305 provides "Comments on The Public Discussion Draft of BEPS Action 2: Neutralise the Effects of Hybrid Mismatch Arrangements (Recommendations for Domestic Laws)".

1306 Letter and Report provides comments on Proposed Regulations Issued Under Section 871(m) about avoidance of withholding tax on U. S. source dividends through derivative transactions.

1307 Letter and Report provides comments on regulations proposed on January 30, 2014 (the "Proposed Regulations"), concerning the allocation of partnership liabilities under section 752 and disguised sales under section 707.

1308 Letter and Report provides comments on temporary regulations issued on January 17, 2014, that disregard, for purposes of Section 7874 of the Code, certain stock issued by a foreign corporation in a transaction related to its acquisition of a domestic entity.

1309 Memorandum provides comments on recommended Technical Corrections to 2014 New York State Corporate Tax Reform Legislation.

1310 Letter and Report provides comments on Kimbell-Diamond Doctrine.

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

PREPARED IN 2015

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

1326 Letter and Report provides comments on the Material Participation of Trusts and Estates under Sections 469 and 1411 of the Code.

1327 Letter and Report provides comments Relating to Two of the Proposed Revisions to the U.S. Model Tax Convention.

1328 Letter and Report provides comments on Proposed Regulations Regarding Allocation of Income and Deduction of Corporations Joining or Leaving Consolidated Groups.

1329 Letter and Report provides comments on the Proposed Regulations under Section 751(b).

1330 Letter and Report provides comments on the Proposed Regulations on Disguised Payment for Services.

1331 Letter and Report Relating to the Proposed Revisions to the Limitation on Benefits Article of the U.S. Model Tax Convention.

1332 Letter and Report Relating to the Definition of a Creditable Tax for Purposes of Sections 901 and 903.

1333 Letter and Report Relating to the Allocation of Earnings and Profits in Connection with Divisive Transactions.

1334 Letter and Report Commenting on Draft Amendments to Regulations Regarding Corporations Subject to Article 9-A Tax.

1335 Letter and Report Commenting on the Operation of Section 956(d) in the Context of Multiple Guarantors/Pledgors in Respect of a Single Obligation of a U.S. Person.

1336 Letter and Report Commenting on Notice 2015-54, Transfers of Property to Partnerships with Related Foreign Partners and Controlled Transactions Involving Partnerships.

Prepared in 2016

1337 Letter Commenting on Proposed Section 367 Regulations; Elimination of the Foreign Goodwill Exception.

1338 Letter and Report Commenting on Section 2 of Notice 2015-79, describes regulations to be issued that would address the avoidance of the purposes of section 7874.

1339 Letter and Report on Draft Business Apportionment Factor Regulations

1340 Letter and Report commenting on final, temporary, and proposed regulations under section 871(m)

1341 Letter commenting on regulations issued under new section 506

1342 Letter and Report on Notice 2015-59 and Revenue Procedure 2015-43

1343 Letter and Report commenting on draft regulations under Article 9-A relating to combined returns

1344 Letter & Report commenting on New York State Tax Law Section 171-v

1345 Letter & Report commenting on Notice 2015-54, issued August 6, 2015

1346 Letter in response to Notice 2016-26, recommendations for 2016-2017 Priority Guidance Plan

1347 Letter & Report commenting on the Partnership Audit Rules of the Bipartisan Budget Act of 2015

1348 Letter & Report commenting on Temporary Regulations Addressing Notional Principal Contracts with Nonperiodic Payments

1349 Letter & Report commenting on Final Regulations on Reorganizations under Section 368(a)(1)(F)

1350 Letter & Report commenting on Proposed and Temporary Regulations on United States Property Held by Controlled Foreign Corporations in Transactions Involving Partnerships

1351 Letter & Report commenting on the Proposed Regulations under Section 385

1352 Letter & Report commenting on Proposed Regulations under Section 305(c)

1353 Letter commenting on Draft Amendments to Sections 4-6.1, 4-6.3 and 4-6.4 of Subpart 4-6 of the New York State Business Corporation Franchise Tax Regulations

1354 Letter & Report commenting on Changes to FIRPTA under the Protecting Americans from Tax Hikes Act of 2015

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

PREPARED IN 2017

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

1369 Letter and Report commenting on Draft Business Apportionment Factor Regulations

1370 Letter and Report commenting on Temporary Regulations Dealing with "Predecessors" and "Successors" under Section 355(e)

1371 Letter and Report commenting on Certain Corporate Reorganization Transactions Followed by "Same-State" Asset Drop-Downs

1372 Letter and Report commenting on Possible Amendments to Regulations Governing the Deductibility of Premium Paid upon the Redemption of Convertible Bonds

1373 Letter and Report commenting on the Application of Section 894 to Effectively Connected Income of Hybrid Entities

1374 Letter commenting on Notice 2017-28: Recommendations for 2017-2018 Priority Guidance Plan

1375 Letter and Report commenting on the Temporary and Proposed Regulations under Section 901(m)

1376 Letter commenting on Notice 2017-38

1377 Letter and Report commenting on Notice 2016-73

1378 Letter and Report commenting on the Proposed Regulations Related to the Partnership Audit Rules of the Bipartisan Budget Act of 2015

1379 Letter and Report commenting on Draft Regulations Regarding Prior Net Operating Loss Conversion ("PNOLC") Subtraction

1380 Report commenting on Recommended Amendments to the New York State Driver's License Suspension Program

1381 Letter and Report commenting on Revenue Ruling 2017-09 and "North-South" Transactions

1382 Letter and Report commenting on Final, Temporary and Proposed Regulations Under 337 (d) Relating to Certain Transfers of Property to Regulated Investment Companies and Real Estate Investment Trusts

1383 Report commenting on Debt Issued by Disregarded Entities and Treasury Regulations Section 1.1001-3

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

PREPARED IN 2018

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

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

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

1388 Letter and Report commenting on Section 965

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

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

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

1392 Letter and Report commenting on Section 199A Deduction

1393 Letter and Report commenting on Section 163(j)

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

1395 Letter relating to the Section 385 Per Se Stock Rules

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

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

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

1399 Letter and Report on Foreign Derived Intangible Income

1400 Letter and Report on Proposed Foreign Currency Hedging Regulations

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

PREPARED IN 2019

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

- 1420 Letter and Report on the Branch Loss Recapture Rules of Section 91
- 1421 Report on Proposed Regulations relating to Section 897(l) (Exception for Interests Held by Foreign Pension Funds)
- 1422 Report on the Proposed "PFIC" Regulations under Sections 1291, 1297 and 1298
- 1423 Report on June 2019 GILTI and Subpart F Regulations
- 1424 Report on Proposed Section 4968 Regulations
- 1425 Report on Tax Fungibility of Debt Instruments
- 1426 Report on Proposed Regulations under Section 382(h) Related to Built-in Gain and Loss
- 1427 Report on Proposed Section 861 Regulations
- 1428 Report on New Final and Proposed Regulations Under Section 168(k) Relating to Immediate Expensing of Capital
- 1429 Report on Select Issues under Sections 382 and 108 involving Carryforwards of Recognized Built-in Losses and Business Interest
- 1430 Report on IBOR Transition Proposed Regulations

PREPARED IN 2020

- 1431 Report on Technical Modification Issues under Treasury Regulation Section 1.001-3
- 1432 Report on Partnership Terminations Following the Tax Cuts and Jobs Act
- 1433 Report on Taxation of Cryptocurrency
- 1434 Report on Proposed and Final Section 59A Regulations
- 1435 Report on Proposed Foreign Tax Credit Regulations
- 1436 Report on Procedural Guidance for Private Letter Rulings on Divisive Reorganizations: Revenue Procedure 2018-53 and Plan of Reorganization Issues

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

1450 Report on the Proposed "PFIC" Regulations Under Sections 1297 and 1298 with Cover Letter

1451 Letter on the New York State Pass-Through Entity Tax

1452 Letter with Further Comments on the Implementation of the New York State Pass-Through Entity Tax

1453 Letter and Comments on Selected Partnership-Related Provisions of the House Proposals for the Build Back Better Act

PREPARED IN 2022

1454 Report on Section 355 Device Prohibition and Section 367(a)

1455 Report on NYS Section 6112(b)(41)

1456 Letter and Comments on Wash Sale Provisions of the House Proposals for the Build Back Better Act

1457 Report on Section 382 and CFCs

1458 Report on Section 165(i) and Worthless Stock Deductions

1459 Report on Notice 2021-56

1460 Comments on 2022-2023 New York State Executive Budget

1461 Report on Cryptocurrency and Other Fungible Digital Assets

1462 Report on the Proposed Regulations Regarding PFICs and CFCs held by Partnerships and S Corporations

1463 Report on the Analysis of Potential Design Changes to the Section 1.367-3(b) Regulations in Light of the Tax Cuts and Jobs Act

1464 Report on the Proposed Section 2010 Regulations Defining Exceptions to the Anti-Clawback Rule

1465 Report on the OECD Global Anti-Base Erosion Model Rules (Pillar Two)

1466 Report on Draft Business Apportionment Factor Regulations

1467 Report on Proposed 2053 Regulations

- 1468 Report on New York Personal Income Tax Issues Arising from Remote Work and Telecommuting
- 1469 Report on the Section 4501 Excise Tax on Repurchases of Corporate Stock
- 1470 Report on the Application of New York False Claims Act to Tax Controversies
- 1471 Report on NYS Draft Regulations Regarding P.L. 86-272

PREPARED IN 2023

- 1472 Comments on the 2023-2024 New York State Executive Budget
- 1473 Report on Selected Issues Relating to the Corporate Alternative Minimum Tax
- 1474 Report on Notice 2023-2
- 1475 Report on the Transferability of Energy Tax Credits Under Section 6418
- 1476 Report on Foreign Tax Credit Considerations Related to the OECD Global Anti-Base Erosion Model Rules (Pillar Two)
- 1477 Report on Select Issues with Respect to Section 7874 and Partnerships
- 1478 Report on Notice 2023-27 and Nonfungible Tokens (NFTs)
- 1479 Report on Proposed Section 367(d) Regulations Concerning Repatriation of Intangible Property
- 1480 Report on Proposed Regulations Regarding Transfers of Energy Tax Credits Under Section 6418
- 1481 Report on Proposed Regulations Addressing New York Tax Reform
- 1482 Report on Selected International Issues Relating to the Corporate Alternative Minimum Tax
- 1483 Report on Proposed Regulations Concerning Information Reporting for Digital Asset Transactions

- 1484 Report on Notice 2023-63
- 1485 Report on Proposed Section 1059

PREPARED IN 2024

- 1486 Report on Coordinating Section 951A with the Income Inclusion Rule of the OECD Global Anti-Base Erosion Model Rules (Pillar Two)
- 1487 Letter on Proposed Legislation on NYS PTET Election
- 1488 Report on Proposed Regs Under Section 987
- 1489 Report on Proposed Regulations Under Section 4966
- 1490 Report on Application of Section 382(l)(5) and (l)(6) to Consolidated Groups
- 1491 Report on Procedural Guidance for PLRs on Spin-offs
- 1492 Report on Proceeds-Issue Price Disparities
- 1493 Report No. 1493 – Request for Guidance on the Procedure for Filing a Protective Return in Respect of Section 1446 Withholding Tax in Light of YA Global1
- 1494 Report on Proposed Regulations under Section 4501
- 1495 Report on Proposed Regulations on Foreign Trusts and Gifts
- 1496 Report on Notice 2024-16 Guidance Related to Section 961 and Certain Inbound

Non- Recognition Transactions

- 1497 Report on Changes to Spin-Off Standards Revenue Procedure 2024-24 and Notice 2024-38
- 1498 Proposed Regulation on Partnership Basis Adjustments and Notice 2024-54
- 1499 Report on Proposed Regulations Identifying Basket Contract Transactions as Listed Transactions
- 1500 Report on Certain Fees
- 1501 Report on Proposed DCL Regulations
- 1502 Report on Section 704(b)
- 1503 Report on GST Tax

- 1504 Report on Treatment of Foreign Partnerships under Section 1445
- 1505 Report on Select Issues Arising Under Section 956 Affecting Debt Financings

PREPARED IN 2025

- 1506 Report on Proposed Regulations on the Corporate Alternative Minimum Tax
- 1507 Report on Proposed Amendments to Circular 230
- 1508 Comment on Tax Implications of *Loper Bright*
- 1509 Comment on Proposed Regulations Regarding Corporate Separations, Incorporations and Reorganizations
- 1510 Comments on the 2025-2026 New York State Executive Budget
- 1511 Comments on Proposed Regulations on the Source of Income From Cloud Transactions
- 1512 Report on Proposed Regulations Regarding Previously Taxed Earnings and Profits
- 1513 NYSBA Tax Section Recommendations for 2025-26 Priority Guidance Plan (Notice 2025-19)
- 1514 Report on Partnership Aspects of the Proposed PTEP Regulations
- 1515 Comments and Recommendations on Notice 2025-45
- 1516 Report on Extending the "Signing Date Rule"
- 1517 Report on the Impact of Revised Section 68 on Trusts, Estates and their Beneficiaries
- 1518 Report on the Subpart F Pro Rata Share Rules and Merger and Acquisition Consideration
- 1519 Report on Various Issues Arising Under Section 704 © (1) (A)
- 1520 Report on Notice 2025-72

