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3	Report on Proposed Regulations Issued Under Section 664 of the Internal Revenue Code
4	Report on Mitigation Provisions, Finality of Form 870-AD, Under-Estimates of Tax Liability, Period of Limitation on Estate Tax, and Subchapter S Audits
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12	Minutes of the November 30, 1971 Meeting of the North Atlantic Region Bar Liaison Committee
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400	Report on Proposed Regulations Under Section 642(g) of the Code
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435	Report on Revised Proposed Regulations Under Section 897
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449	Report on Certain Provisions of Title 1 of the Tax Reform Bill of 1984 and Title 1 of the Deficit Reduction Tax Bill of 1984
450	Report on Proposed Regulations on the Accelerated Cost Recovery System Under Section 168 of the Code
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454	Report on Proposed Regulations Under Section 501(c)(12) of the Internal Revenue Code
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458	Report on the Straddle Provisions of the Tax Reform Bill of 1984
460	Report on Procedural Uniformity in the New York Tax Law
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469	Suggested Section 246A Regulations

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505	Letter on a Resolution Opposing the Administration's Proposal to Repeal the Deduction for State and Local Taxes Not Incurred in a Business or Investment Activity
506	Report on Suggested Revenue Procedure Regarding Adoption of a Calendar Year
507	Report on the President's Tax Proposals Concerning Income Shifting
508	Report on Reorganizations Under Section 368(a)(1)(G) of the Code; Recommendations for Proposed Regulations
509	Letter on Remedial Amendment for Employers Who Adopt Master and Prototype (M & P) Plans
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555	Report on Proposed Original Issue Discount Regulations
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603	Report on Temporary Section 954 and 957 Regulations on Definitions of Controlled Foreign Corporation, Foreign Base Company Income, and Foreign Personal Holding Company Income

604	Report on 1989 Budget Bills Relating to S. 2447/ A. 3647 and S. 2458/ A. 3658
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
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607	Letter on Proposed New York State 1989 Budget Bill to Amend the Sales Tax Law
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610	Report on the Multilateral Convention on Mutual Administrative Assistance in Tax Matters
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612	Report on the 1988 Proposed Lobbying Regulations Affecting Charities
613	Report on Legislative Proposals for the Establishment of a New York City Tax Appeals Tribunal
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615	Report on the "Same Desk" Rule Under P.L.R. 8614060
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620	Report on Allocation of Partnership Debt Regulations
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635	Letter on Rules of Procedure of the New York City Tax Appeals Tribunal
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637	Report on Modification of Ruling Procedures and Other Taxpayer Guidance Programs

638	Report on Proposals for Treasury Regulations Under Section 337(d) Relating to Section 355 Distributions

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640	Report on Simplification of Section 752 Regulations
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649	Letter on the Department of Finance Proposal to Conform the City Tax Tribunal Procedures to Those of the State
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655	Letter on Simplification of the Internal Revenue Code
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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
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671	Report on the Federal Income Tax Treatment of Contingent Liabilities in Taxable Asset Acquisition Transactions
672	Report on Section 1031 Proposed Treasury Regulations on Exchanges of Personal and Multiple Properties
673	Report on Proposed Regulations Relating to Economic Performance Requirements of Section 461(h)
674	Report on the Role of Section 338 Consistency Rules After the Repeal of the General Utilities Doctrine

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

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

692	Treatment of Cancellation of Debt Income Under the New York City General Corporation Tax
693	Acquisitions of Discount Debt by Related Parties Under the New Section 108(e)(4) Regulations
694	Proposed Technical Corrections Act Amendment to Section 1445(e)(3) (FIRPTA Withholding on Corporate Distributions)
695	Report on Regulations to be Issued Under Section 305(c)
696	Report on Proposed Treasury Regulations Under Section 108(e)(8)(A) ("Nominal or Token" Stock)
697	New York City Tax Appeals Tribunal
698	Report on Proposed Regulations Relating to the Accuracy Related Penalty
699	Application of the New York State 10% Tax on Gains Derived from Certain Real Property Transfers to Transfers Involving Interests in Troubled Real Estate
700	Proposed Legislation on Amortization of Intangibles
701	Report on Proposed Regulations Under Section 163(j)
702	Report on Proposed Section 707 Regulations Concerning Disguised Sales of Property Through Partnerships
703	Report on Proposed Regulations Under Treas. Reg. Sections 1.1502-15, -21 and -22
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705	Report on Proposed Regulations on Methods of Accounting for Notional Principal Contracts
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707	Report on Proposed Section 367(a) and (b) Regulations
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709	Report on Researching New York State and New York City Tax Law

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

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

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

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

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

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

803 Draft Technical Comments on GATT Revenue Provision Taxing Partnership Distributions of Marketable Securities

804 Letter on Mediation of Unagreed Audit Cases

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

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

807 Letter on 1995 Priorities

808 Report on Prop. Treas. Reg. Sec. 1.305-5 Relating to Constructive Distributions on Preferred Stock

809 Report on the Conformity of New York's Revised Limited Partnership Act to the R.U.L.P.A. for Purposes of Entity Classification Under Treas. Reg. Sec. 301.7701-2

810 Letter on Tax Issues for Professional LLCs and LLPs

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

812 Report on Large Partnership Provisions of the 1993 Tax Simplification and Technical Corrections Bill

813 Report on Proposed Intercompany Transaction Consolidated Return Regulations

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

815 Letter on Application of Proposed Moratorium on Tax Regulations

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

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817 Report on Certain Issues Under Code Section 108(c)

818 Report on Issues Under Section 197

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

820 Letter on Legislative Restrictions on Tax Regulations

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1064	Report on Transfers of Assets or Stock Following a Corporate Reorganization.
1065	Proposed New York State Tax Shelter Legislation.
1066	Definition of "Traded on an Established Market" Within the Meaning of Section 1273.
1067	Proposed Amendments to Qualified Covered Call Rules.
1068	Senate JOBS Bill Amendments to Section 269.
1069	Report on Temporary and Proposed Regulations Concerning Allocation of Creditable Foreign Tax Expenditures.
1070	Source, "Effective Connection" of COD Income in Cross-Border Financings.

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

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

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

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

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

PREPARED IN 2008

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

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

PREPARED IN 2009

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

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

PREPARED IN 2010

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

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

PREPARED IN 2011

1228	Codification of the Economic Substance Doctrine.

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

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

PREPARED IN 2012

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

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

PREPARED IN 2013

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

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

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

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

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

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

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

PREPARED IN 2014

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

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

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

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

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

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

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

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

1302 This reports provides comments on the Proposed Anti-Loss Importation Regulations Under Sections 362(e)(1) and 334(b)(1)(B) of the Internal Revenue Code.

1303 This letter provides comments on Notice 2013-78, which proposes to issue a new revenue procedure that relates to the Mutual Agreement Procedure (the "MAP Notice") for mitigating double taxation under income tax treaties entered into between the United States and other countries. This letter does not specifically comment on the accompanying Notice 2013-79 (the "APA Notice"), which was issued on the same day as the MAP Notice and which sets forth procedures for Advance Pricing Agreements.

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

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

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

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

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

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

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

1311 Letter and Report provides comments on the Proposed Regulations Regarding the Allocation of Recourse Partnership Liabilities.

1312 Letter provides comments on guidance under the New York State corporate tax reform provisions.

1313 Letter and Report provides comments on Treaty Resourcing of Income Provisions.

1314 Letter and Report provides comments on Proposed Regulations Relating to Loss Duplication in the Partnership Context.

PREPARED IN 2015

1315 Letter and Report provides comments on the Gross Receipts Test of Section 165(g)(3)(B).

1316 Letter and Report provides comments on proposed regulations regarding allocation of consideration and allocation and recovery of basis in transactions involving corporate stock or securities.

1317 Letter provides comments on proposal to modify regulations under Section 336(e) and Section 338.

1318 Letter and Report provides comments on House Ways and Means Committee Discussion Draft Provisions to Reform the Taxation of Financial Instruments and Corresponding Proposals by the Obama Administration.

1319 2015-2016 New York State Executive Budget Report.

1320 Letter provides comments on Systems for Holding Consumer and Privately Negotiated Loans in Registered Form to Qualify for the Portfolio Interest Exemption.

1321 Letter and Report provides comments on Proposed Regulations Issued under Sections 959 and 961.

1322 Letter provides comments on Recommendations for 2015-2016 Priority Guidance Plan.

1323 Letter and Report provides comments on the Treatment of Exculpatory Liabilities for Purposes of Section 704 and Section 752.

1324 Letter and Report provides comments on the Non-Ordinary Course Distribution Rules in Notice 2014-52.

1325 Letter and Report provides comments on the Tax Treaty Consistency Principle.

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

Prepared in 2016

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

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

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

PREPARED IN 2017

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

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

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

PREPARED IN 2018

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

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

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

1388 Letter and Report commenting on Section 965

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

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

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

1392 Letter and Report commenting on Section 199A Deduction

1393 Letter and Report commenting on Section 163(j)

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

1395 Letter relating to the Section 385 Per Se Stock Rules

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

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

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

1399 Letter and Report on Foreign Derived Intangible Income

1400 Letter and Report on Proposed Foreign Currency Hedging Regulations

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

PREPARED IN 2019

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