

## Modifications to Qualified Management Contract Rules

03.01.2017

On January 17, 2017, the IRS released Revenue Procedure 2017-13 (“Rev. Proc. 2017-13”), which addresses the treatment of management contracts involving property financed with tax-exempt bond proceeds. Rev. Proc. 2017-13 modifies and supersedes recently released Revenue Procedure 2016-44 (“Rev. Proc. 2016-44”).

### Practice

- Tax