

IRS Proposed Issuance Regulations

Hawkins Advisory

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On December 31, 2018, the Internal Revenue Service issued proposed regulations addressing when a state or local government bond will be treated as retired for purposes of the tax-exempt bond provisions of the Internal Revenue Code of 1986, as amended. This edition of the Hawkins Advisory summarizes these proposed regulations and discusses the effects of a retirement or reissuance of tax-exempt bonds.

Practice

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