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The New Issue Price Regulations – "Bought Deals," Bored Bidders, and Other Problems.

As you have heard, and as we noted last week, Treasury and the IRS recently released final regulations that tell issuers how to calculate the "issue price" of tax-advantaged bonds that are issued for money. The regulations don't take effect until June 7, 2017, so we can spend some time luxuriating in their nuances and preparing for the new order of things until the appointed hour arrives. As ever, though the new regulations seem to carve out some discrete rules, interesting [sic] questions lurk in the margins.

Continue reading.

By Johnny Hutchinson on December 22, 2016

The Public Finance Tax Blog

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