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Revenue Procedure 2017-13: Management Contracts – Still Trying To Get It Right.

For the third time in less than three years, the IRS has issued major guidance – Revenue Procedure 2017-13 — on the safe harbor rules for management or service contracts to avoid private business use. The new revenue procedure follows closely behind the total rewrite of the safe harbor rules that the IRS issued as Rev. Proc. 2016-44 in August 2016, which was the subject of several of our posts (here, here, and here). A cynic might think the IRS was just looking for an excuse to renumber the management contract revenue procedure as 97-13 plus 20 years. But in fact there are some important modifications in the new revenue procedure.

Continue reading.

By Bob Eidnier on January 25, 2017

Squire Patton Boggs

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