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## **IRS Issues Proposed Regs for Determining Basis in Interests in Tax-Exempt Trusts.**

The IRS has issued proposed regulations that provide rules for determining a taxable beneficiary's basis in a term interest in a charitable remainder trust upon a sale or other disposition of all interests in the trust to the extent that basis consists of a share of adjusted uniform basis. (REG-154890-03)

[http://www.ofr.gov/\(X\(1\)S\(2zp4glzpc05drgatg4rwdiyp\)\)/OFRUpload/OFRData/2014-00807\\_PI.pdf](http://www.ofr.gov/(X(1)S(2zp4glzpc05drgatg4rwdiyp))/OFRUpload/OFRData/2014-00807_PI.pdf)

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