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Someone Left the Crayons Out, and Now the Tax Lawyers Are Drawing Pictures

Timing, as they say, is everything. The tax-exempt bond rules are full of deadlines and sunsets, both before and after the issue date and before and after the project is finished. Here is a diagram of how some of these rules work together. It's by no means exhaustive, but certainly exhausting. Maybe you'll find it helpful; it's designed to be printed on 11 x 17 paper, for those who prefer the analog version, and it's suitable for framing for those who have empty space on their office walls. We'll update it from time to time. Enjoy.

The Public Finance Tax Blog

By Johnny Hutchinson on September 21, 2017

Squire Patton Boggs

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