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Hawkins Advisory: Rev. Proc. 2018-26: Supplemental Remedial Action Rules for Tax Advantaged Bonds.

Attached is a Hawkins Advisory describing remedial action provisions set forth in Rev. Proc. 2018-26; these provisions are applicable to a change in use of tax credit bonds and direct pay bonds, as well as tax-exempt bonds that occurs on and after April 11, 2018, and may be applied to nonqualified use that occurs before April 11, 2018.

Read the Advisory.

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