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Babies, Bathwater, etc. - The IRS Should Keep the Helpful Non-Reissuance Rules from the Reissuance Notices

The March 1 deadline for submitting comments on the <u>proposed reissuance regulations</u> to the IRS is coming up fast. We make a general comment here – the existing guidance contains helpful ancillary rules that aren't directly implicated by the core reissuance rules. The IRS should not exclude these helpful ancillary rules from the final regulations. They've proved helpful to issuers, and there's no policy reason to scrap them.

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By Johnny Hutchinson on February 19, 2019

The Public Finance Tax Blog

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