

Bond Case Briefs

Municipal Finance Law Since 1971

NABL Tax Sessions at The Institute: Virtual 2021

Want to enhance your tax knowledge and expertise in public finance? Here's your best opportunity to engage in high-level discussions and network with your colleagues at [The Institute: Virtual 2021, March 3-5, 2021](#). Throughout the three days, there are several tax-focused sessions including:

Forward Deliveries - Documentation, Tax and Disclosure Issues will discuss issues including: the basic mechanics to a forward delivery (what it is and how it works), documentation pitfalls and things to look out for, identifying tax issues, disclosing information about the purchase agreement and associated risks. Chair Christine E. Reynolds, Orrick, Herrington & Sutcliffe, LLP, Portland, OR

Tax Audits; VCAP; and Ruling Requests - Practical Considerations (PRACTITIONERS ONLY/CLOSED SESSION) will cover recent tax audit experiences and practical issues encountered in VCAP and ruling requests. The discussion will focus on practice tips instead of IRS organizational and hierarchical matters. The panel will discuss how to submit a PLR and review considerations in requesting a particular form of guidance. Chair Carol L. Lew, Stradling Yocca Carlson & Rauth, Newport Beach, CA

Taxable Municipal Bonds - Documentation, Tax and Disclosure Issues will address the pronounced increase since 2020 in the issuance of taxable bonds by states and municipalities as well as 501(c)(3) borrowers, including tax, securities, disclosure, and market issues. Tax issues include complications relating to taxable refundings of tax-exempt bonds, structuring taxable bonds to be able to be refunded tax-exempt, and potential UBIT issues for 501(c)(3) issuers. Disclosure issues to discuss include short form vs. long form taxable bond disclosure and other considerations. Chair Kristin H.R. Franceschi, DLA Piper LLP (US)

Working With Working Capital will address all aspects of working capital financings and the associated considerations undertaken by tax counsel. The session will include discussion on short-term, long-term, and extraordinary working capital financings, as well as an in-depth analysis of which amounts constitute available amounts. Chair Brent L. Feller, Chapman and Cutler LLP, Chicago, IL

These sessions will provide you with great insights and ideas that you can implement back in your practice. [Check out the full agenda.](#)

Don't miss your chance to earn 10.5 CLE hours and save \$100 off the regular registration rate by signing up by Friday, February 12, 2021!

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