

Since Delray Beach...chronologically

- AUDITS

Commissioner Shulman remarks to ABA re issue resolution programs and QEP and "real time" versus "look back" exams

CAP Programs

@ 2005 pilot program (FIN 48 @ 2006)

Form 14234 (of 14534) 1 hour 52 minute budget for 6 questions

Private letter ruling approach contrast (assuming \$10 mill assets)

GAO and TEI criticisms

Fast track settlement

Form 14017

Accounting Today article re expansion

<http://www.accountingtoday.com/news/IRS-Expands-Fast-Track-Settlement-Program-Small-Businesses-Audit-68599-1.html?zkPrintable=true>

Industry Issue Resolution

Transfer Pricing APA

Related tools/weapons:

UTP (future state specific versions?)

8886

8275/8275-R

Office exam policy of "same day" reports

- CCM 201147024 re sales of Massachusetts state tax credits

Transparency disclosure postings MDOR example:

<http://www.mass.gov/dor/tax-professionals/news-and-reports/massachusetts-tax-credit-transparency-reports/>

related ruling CCM 200445046

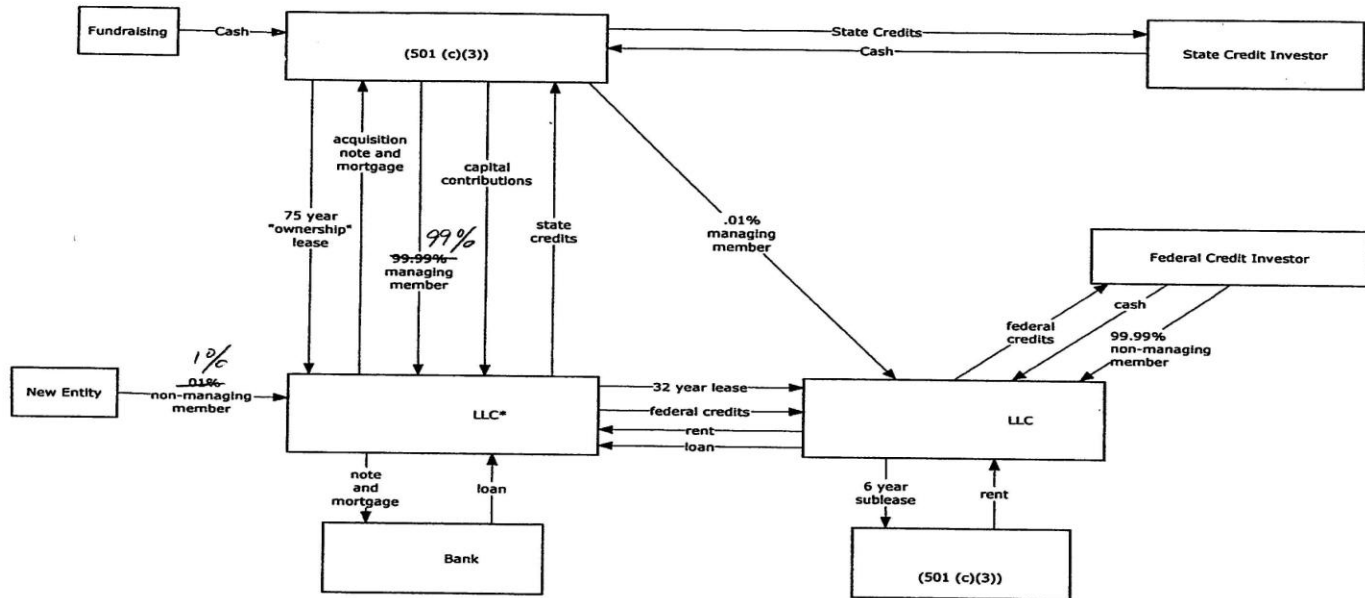
Boardwalk NJ case impact/J Of A article

http://www.journalofaccountancy.com/Issues/2013/Aug/Historic.htm?WB_CMODE=Prese?action=print

Open issues:

- Partially refundable credits
- Long versus short term holding period
- Cost basis
- Accounting method cash versus accrual
- UBT issues

Proposed Financial Structure for



- Team HLB- April 15 and April 19/Boston Strong and Watertown Strong



- "Manufacturing" and Section 199 deduction

Houdini Inc case

Tax Analysts article August 5

<http://www.taxanalysts.com/www/features.nsf/Features/EAA894611F6FFC3085257BBE0046DAF0>

gift baskets assembly

- Section 179(D) deductions

Alliant Group (Zerbe) Forbes article August 19

<http://www.forbes.com/sites/deanzerbe/2013/08/19/a-little-known-tax-break-for-building-green/print/>

Optimal in > 50K square foot buildings

available for architects/engineers/designers if a government building(s)
maximum deduction is \$1.80 per square ft.