

American Bar Association: 2022 May Tax Meeting

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Todd Cooper will serve as a panelist at the American Bar Association's 2022 May Tax Meeting on May 12-14, 2022 in Washington, D.C. Todd's panel is on May 13 at 5:00pm.

Details:

Bellock v. U.S.A. This judicial opinion focuses on an issue that has not been discussed much amongst the 103 bar. It reaches a favorable conclusion as to bonds issued to a developer in order to reimburse the developer for infrastructure expenses, and it appears to overrule the troubling conclusion in Chief Counsel Advice 201537022. Panelists will discuss the different legal theories considered by the court and attempt to tie together the analysis from the developer's and the issuer's perspectives.

After attending the session, the participant will be able to: Gain a deeper understanding in the odd interactions between (1) the tax rules relating to using bond financing for early stage real estate development and (2) the potentially conflicting tax accounting and timing treatment of the developer in such transactions. The panel will attempt to reconcile the bondholder and real property owner perspectives

For more information, click [here](#).

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