

## Boxscore

Since January 2012 the Section has coordinated the following government submissions, which can be viewed and downloaded free of charge from the Section's website at <http://www.americanbar.org/groups/taxation/policy.html>.

### Submissions and Comments on Government Regulations, Administrative Rulings, Blanket Authority, and ABA Policy

TO	DATE	CODE SECTION	TITLE	COMMITTEE	CONTACT
Internal Revenue Service	4/13/2012	1471, 1472, 1473, 1474	Comments on Proposed Treasury Regulations Relating to the Foreign Account Tax Compliance Offset Provisions of the HIRE Act, P.L. 111-147 Certification & Verification	U.S. Activities of Foreigners and Tax Treaties	Alan I. Appel
Internal Revenue Service	4/09/2012	514	Comments on the Scope of Section 514 of the Internal Revenue Code	Exempt Organizations	Robert A. Wexler, Fredrick J. Gerhart
House Committee on Ways & Means, Senate Committee on Finance	4/04/2012	2010, 2056, 2523, 2651, 6166	Options for Tax Reform and Simplification with Respect to Federal Estate, Gift and GST Taxes	Estate and Gift Taxes	Paul E. Van Horn
House Committee on Ways & Means, Senate Committee on Finance	4/02/2012	6103(e)	Options for Tax Reform to Amend Code Section 6103(e) of the Internal Revenue Code	Low Income Taxpayers	Keith Fogg, Susan Morgenstern, George Willis
U.S. Tax Court	3/01/2012	n/a	Proposed Amendments to the Rules of the United States Tax Court	Court Procedure and Practice	Mark Allison
Internal Revenue Service	1/30/2012	892	Proposed Regulations Issued under Section 892	U.S. Activities of Foreigners and Tax Treaties	Len Schneidman, Michael J. Miller
Internal Revenue Service	1/17/2012	108(a), 61(a)(12)	Guidance under Section 108(a) Concerning the Exclusion of Section 61(a)(12) Discharge of Indebtedness Income of a Grantor Trust or a Disregarded Entity	Bankruptcy & Workouts and Partnerships & LLCs	Lee G. Zimet
Internal Revenue Service	1/05/2012	482	Advance Pricing and Mutual Agreement Program	Transfer Pricing	E. Miller Williams, Jr.

The technical comments and blanket authority submissions listed in this index represent the views of the ABA Section of Taxation. They have not been approved by the ABA Board of Governors or the ABA House of Delegates and should not be construed as representing the policy of the ABA.

FROM THE CHAIR | WILLIAM M. PAUL *continued from page 3*

entities that are engaged in an active business and denying discounts for closely held entities that are not so engaged.

The Low Income Taxpayers Committee has developed an option to address taxpayer identity theft. Problems arise when someone else has used a taxpayer's identification number to file a false return or to obtain employment. Under section 6103, there is some uncertainty as to whether the IRS is authorized to disclose such information to the taxpayer. The IRS has taken the

position that such disclosure to the taxpayer is not authorized, though it appears the IRS may be modifying its position on this question. The option presented would eliminate any uncertainty and make clear that a taxpayer is entitled to such information.

While prospects for tax reform are not imminent, it is clear that the options put forth by the Section will be important in the evolutionary process that leads to enactment of tax reform. It is the nature of the process that as the stars begin to align for enacting tax reform, the various

ideas and options that have been presented are "taken off the shelf" and reviewed. When the time comes, the options identified by the Section will be among the options receiving serious attention. Some may even see legislative action more quickly.

If you're curious and want to take a look at the tax reform options that the Section has presented so far, the submissions are available on the public policy page of the Section's website at <http://www.americanbar.org/groups/taxation/policy.html>. ■