

**Q** Is there anything else you would like to add?

**A** We really need to look at these extenders, including things like bonus depreciation, and make a final decision. When you have had something like the R&D credit that has been extended over and over again since 1981, it is time to say we have

experimented with this enough to see if we want to keep it. I do think uncertainty in tax law is not good for taxpayers, so we should probably, maybe in the context of tax reform, make some decisions about that. I think we also may need legislation to deal with inversions regardless of what kind of tax reform we have because I do not think lowering

the rate is enough. Going to 25% is not going to make you think zero does not look so good anymore. So those are the issues I think we are going to have to face—extenders and inversions. ■

## GOVERNMENT SUBMISSIONS BOXSCORE

## Boxscore

Since September 1, 2014, 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	3/2/15	877A	Comments on the Tax Status of Certain Expatriates	U.S. Activities of Foreigners and Tax Treaties Committee	Michael J. Miller
Internal Revenue Service	1/20/15	469	Comments on Material Participation by a Trust or Estate Under Internal Revenue Code Section 469	Fiduciary Income Tax Committee, S Corporations Committee	David A. Berek, Richard L. Drees, C. Wells Hall III, Laura D. Howell-Smith
Internal Revenue Service	1/9/15	856	Comments on Proposed Regulations Issued Under Section 856	Real Estate Committee	A. Cristina Arumi
Internal Revenue Service	10/17/14	871(m)	Comments on Proposed Regulations Issued Under Section 871(m)	U.S. Activities of Foreigners and Tax Treaties Committee, Financial Transactions Committee	Matthew Stevens
Internal Revenue Service	10/6/14	356(a)(2)	Comments Regarding the Sourcing of Earnings and Profits for Boot in Reorganizations	Corporate Tax Committee	Jasper L. Cummings, Jr.
Internal Revenue Service	9/2/14	752	Comments on Proposed Regulations on Recourse Liabilities of Partnerships and Related Parties	Partnerships and LLCs Committee	Erich P. Hahn, Martin D. Pollack

\* 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.