

Peter J. Connors – Publications through January 2024

- “IRS Clarifies Corporate AMT Guidance with Additional Notices,” Bloomberg Tax Management Memorandum (January 9, 2024)
- “IRS Issues First Guidance on the Corporate Alternative Minimum Tax,” Bloomberg Tax Management Memorandum (February 17, 2023)
- “6 Tax Considerations For Life Sciences Collaboration Deals,” Law360 (October 20, 2022) (with Shulman and Hirschfeld)
- “Proof of Stake Rewards: Payment for Services or a Baked Cake?,” On the Chain (February 22, 2022) (with Janoff and Reisenburg)
- “Infrastructure Law Adds Important Crypto Provisions,” On the Chain (January 10, 2022) (with Perkins)
- “The Hydrogen Provisions of the Bi-Partisan Infrastructure Plan,” Pratt’s Energy Law Report (October 2021)
- “IRS Ruling Opens Runway for Stalled Carbon Capture Deals,” Law360 (July 9, 2021) (with Cockerham and Emmett)
- “The Next Step: FinCEN Proposes to Require Reporting of Cryptocurrency Positions Held in Foreign Accounts,” On the Chain (February 16, 2021)
- “Financial Incentives for Carbon Capture, Use and Sequestration: The Updated Section 45Q Tax Credit Program,” PLI (January 19, 2021)
- Principal Co Author, “Report on Proposed and Final Regulations Addressing GILTI and Subpart F High Tax Exceptions,” NYSBA (September 29, 2020) (with Scanlon and Stauber)
- “Review of Federal, State, and Regional Tax Strategies and Opportunities for CO2 EOR Storage and the CCUS Value Chain” (September 21, 2020) (with Ditzel, Emmet, and Fengrong)
- “Developers and Tax Equity Investors Receive More Guidance on Carbon Capture Credit Requirements,” Bloomberg Tax Management Memorandum (July 6, 2020) (with Emmet)
- “IRS Hints at Form 8938 Requirements for Reporting Crypto Assets Held at a Foreign Exchange,” On the Chain (January 8, 2020)
- “HMRC’s New Approach to Cryptoassets – Tax First, Define Later,” On the Chain (September 25, 2019)
- “Carbon Capture Sequestration Orrick Responds to the IRS Request for Comments” (August 20, 2019) (with Lawrence and Cowell)
- Principal Co Author, “Report on the Proposed Foreign Tax Credit Regulations,” NYSBA (February 5, 2019) (with Ansgar Simon)
- “A Second Bite at the APA: Altera’s Rehearing and the Potential Invalidity of Cost Sharing Regulations”—Part Three, Bloomberg Tax Management International Journal (November 3, 2018) (with de Marigny and Rodgers)
- “A Second Bite at the APA: Altera’s Rehearing and the Potential Invalidity of Cost Sharing Regulations”—Part Two, Bloomberg Tax Management International Journal (November 1, 2018) (with de Marigny and Rodgers)
- “A Second Bite at the APA: Altera’s Rehearing and the Potential Invalidity of Cost Sharing Regulations”—Part One, Bloomberg Tax Management International Journal (October 31, 2018) (with de Marigny and Rodgers)
- “The IRS is Closing in on Cases Regarding Bitcoin Income Reporting,” On the Chain (November 8, 2018)
- “Taxing a Moving Target: Tax Issues Involving Cryptocurrency,” Tax Review (November 12, 2018)
- “IRS Advisory Committee Identifies the Need to Enforce Compliance on Cryptocurrency Transactions,” On the Chain (November 26, 2018)
- Principal Co-Author, “New York State Bar Association Tax Section Report on Section 894(c) and ECI” (with Li and Stauber) (June 13, 2017)
- “The ETE-Williams Dispute Through A Tax Lens,” *Law 360*-(August 22, 2016) (with Halper).

- “Final Section 385 Regulations,” *Bloomberg BNA Tax Management International Journal*(February and March 2017) (with De Marnigy and Rodgers)
- “Proposed Regulations Under §385 Classifying Interests in a Corporation,” *Bloomberg BNA Tax Management International Journal* (July 2016) (with De Marnigy and Rodgers)
- “Inversions: Recent Developments and 2 Predictions,” *Law 360* (January 2016 (with Halper)
- “IRS Proposes to Revise the Treatment of Nonperiodic payments (Section 956-CFC Earnings Investment),” *Tax Notes Today* 2015 TNT 131-10 (June 2015) (with Lessard)
- “Inversions to the US: Going Against the Tide?” *Practical Law* (March 2015) (with Denny)
- “IRS Announces Intent to Tax Transfers to Partnerships with Foreign Partners,” *Bloomberg BNA* (November 2015) (with Lessard)
- “Assessing Retroactive Inversion Legislation And Its Risks,” *Law 360* (September 2014) (with Halper)
- “Inbound Inversions for German Technology Companies,” *Tax Management International* (December 2014) (with Schultes-Schnitzlein)
- “The Legal and Practical Implications of Retroactive Legislation Targeting Inversions,” *Harvard Law School Forum on Corporate Governance and Financial Regulation* (September 16, 2014) (with Halper, Keenan and Lebigre)
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- “The Financial Product Tax Reform Proposals,” *Tax Notes* (December 23, 2013)
- “Updating the Sovereign Tax Exemption: The Proposed Regulations Under Section 892,” *Tax Management International* (April 2012)
- “General Tax Accounting Rules, IFRS and Derivatives,” *Derivatives & Financial Instruments* (Vol. 12-No, 2, April 2010) (with D'Amelio, Marshall, and Carman)
- Principal Co-Author, “NYSBA Report on Registered Debt Following the Hire Act” (December 15, 2011) (with Welsh)
- Principal Co-Author, “NYSBA Report on Issues Under Section 909 of the Code” (November 8, 2010) (with Braiterman, Hardy & Simon)
- “General Tax Accounting Rules, IFRS and Derivatives,” *Derivatives & Financial Instruments* (Vol. 12-No, 2, April 2010) (with D'Amelio, Marshall, and Carman).
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- Principal Author, “NYSBA Report on the Proposed Contract Manufacturing Regulations” (August 1, 2008).
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- “Application of U.S. Treaties to Hybrid Entities,” with Rocco Femia, *Tax Management International* (March 10, 2006)
- “IRS Releases Second Round of Advice on Repatriation Rules,” *Corporate Finance* (Fall 2005)
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- “Covered BONDS - a global taxation perspective,” *The Euromoney Corporate Tax Handbook 2006* by Peter Connors, Patrizio Messina, David Nirenberg, Stéphane Salou, Paul White and George Wolf
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- “Selected International Provisions of the American Jobs Creation Act of 2004 Affecting Canadians Doing Business in the U.S.,” by Peter J. Connors and Stephen J. Jackson, published by *Corporate Finance* (Winter 2005)
- “Selected Global Tax Planning Issues” published in *Euromoney Global Tax Handbook-2005* by Peter J. Connors, Stéphane Salou, Paul White and George Wolf
- “Special Supplement on the International Provisions of the American Jobs Creation Act of 2004” by Peter J. Connors, published by *Tax Management* (December 13, 2004)
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- “The Proposed Regulations on Foreign-Currency-Denominated Contingent Debt Instruments,” by Peter J. Connors, published by *Tax Management* (May 3, 2004)
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- “Final Consolidated Group Hedging Regulations Permit Retroactive Elections,” with Conlon, Russell and Wheeler, *Journal of Taxation* (Apr. 1996).
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