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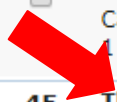
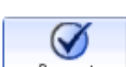

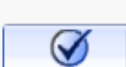
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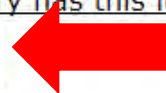
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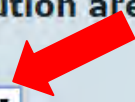
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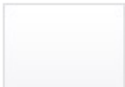
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News and Insight from REUTERS

New York top court rejects right to doctor-assisted suicide

9/7/2017 | REUTERS

NEW YORK (Reuters) - New York's highest court on Thursday ruled that doctor-assisted suicide is illegal in the state, rejecting a lawsuit claiming that mentally competent, terminally ill patients have a right to have their doctors prescribe lethal drugs.



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consumption tax. In part I, I will provide a terse definition of a **consumption tax**...

3. THE 1994 CONSUMPTION TAX OF THE PEOPLE'S REPUBLIC OF CHINA

UCLA Pacific Basin Law Journal | Spring, 1995 | 13 UCLA Pac. Basin L.J. 293

The 1994 **Consumption Tax** of the People's Republic of China ("**Consumption Tax**") permits the government to assess extra taxes on those commodities that impose unique burdens on society, such as cancer from cigarettes, and air pollution and traffic congestion from automobiles. In effect, the **Consumption Tax** is a "sin tax" which discourages **consumption**...

...JOURNAL UCLA Pacific Basin Law Journal Spring, 1995 THE 1994 **CONSUMPTION TAX** OF THE PEOPLE'S REPUBLIC OF CHINA Howard Gensler [FNd] Copyright...

...the University of California; Howard Gensler I. INTRODUCTION The 1994 **Consumption Tax** of the People's Republic of China ("**Consumption Tax**") permits the government to assess extra taxes on those commodities...

4. OCCUPY WALL STREET, DISTRIBUTIVE JUSTICE, AND TAX SCHOLARSHIP: AN IDEOLOGY CRITIQUE OF THE CONSUMPTION TAX DEBATE

University of New Hampshire Law Review | Spring, 2014 | 12 U. N.H. L. Rev. 137

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...DISTRIBUTIVE JUSTICE, AND TAX SCHOLARSHIP: AN IDEOLOGY CRITIQUE OF THE **CONSUMPTION TAX** DEBATE Patrick Crawford [FN1] Copyright © 2014 by University of New...

...and Critical Theory? 149 II. An Ideology Critique of the **Consumption Tax** Literature 152 A. The Redistributive Fairness Argument 155 B. The...

5. PROGRESSIVE CONSUMPTION TAXES

Hastings Law Journal | November, 2005 | 57 Hastings L.J. 55

Consumption taxation recently has taken center stage as an enticing and realistic possibility of the

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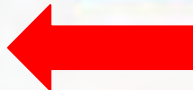
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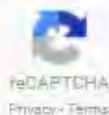
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B. Alcohol Fuels Credit

(1) In General —

Under **§40**, taxpayers are allowed an alcohol fuels credit for selling or using certain fuels in which alcohol is an ingredient.¹⁴¹³ The credit is generally not allowable for any sale or use after December 31, 2011,¹⁴¹⁴ or for any period before January 1, 2012, during which the gasoline and diesel excise tax rates under **§4081(a)(2)(A)** was equal to 4.3 cents (\$0.043) per gallon.^{1414.1} However, these termination rules do not apply to the component of the credit for second generation biofuel producers, which expires on December 31, 2016.¹⁴¹⁵

¹⁴¹³ §40(a). See §38(b)(3).

¹⁴¹⁴ §40(e)(1)(A).

^{1414.1} §40(e)(1)(B).

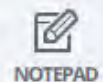
¹⁴¹⁵ §40(e)(3); §40(b)(6)(J)(i), as amended by the Protecting Americans from Tax Hikes Act of 2015 (2015 PATH Act), Pub. L. No. 114-113, Div.

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Alcohol Fuel Credit

A taxpayer may claim a credit for selling or using certain fuels in which alcohol is an ingredient. The credit is a component of the general business credit. The alcohol fuel credit was comprised of four separate credits: the alcohol mixture credit; the alcohol credit; the small ethanol producer credit; and the second generation biofuel producer credit. The first three do not apply to any sale or use after Dec. 31, 2011, and the second generation biofuel producer credit does not apply to biofuel production after Dec.

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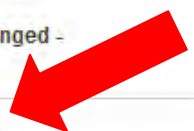
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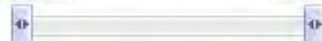
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1. TAXATION AND CORPORATE DEBT: ARE BANKS ANY DIFFERENT?



Academic Journal

 By: Heckemeyer, Jost H.; de Mooij, Ruud A. *National Tax Journal*, Mar2017, Vol. 70 Issue 1, p53-76. 24p. 4 Charts, 5 Graphs. DOI: 10.17310/ntj.2017.1.02.

Subjects: CORPORATE taxes; CORPORATE debt; TAXATION of the banking industry; TAX incentives; CORPORATE finance; Other Depository Credit Intermediation; Savings Institutions; Personal and commercial banking industry; Commercial Banking; Consumer Lending

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2. Club Culture and the winding-up application.



Academic Journal

 By: Norbury, Michael. *Taxation in Australia*. May2017, Vol. 51 Issue 10, p564-566. 3p.

Subjects: DEBTOR & creditor; TAXATION; AUSTRALIAN Taxation Office; Public Finance Activities; AUSTRALIA; TAXATION of corporate debt; LAWSUITS & claims

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3. The Relative Tax Benefits of Alternative Call Features in Corporate Debt.



Academic Journal

 By: Brick, Ivan E.; Wallingford, Buckner A. *Journal of Financial & Quantitative Analysis*. Mar1985, Vol. 20 Issue 1, p95-105. 11p.

Subjects: COMMERCIAL credit; CALLABLE securities; ACCOUNTS payable; TAX benefit rule; TAX planning; DEBT financing (Corporations); TAXATION of bonds (Finance); EQUILIBRIUM (Economics); Investment Advice; TAXATION of corporate debt; TAXATION of debt

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Administrative Authority

Revenue Rulings

- an official interpretation by the IRS of the I.R.C., related statutes, tax treaties & tax regs.
- IRS conclusion on how the law should apply to a specific set of facts.

Revenue Procedures

- An official I.R.S. statement on an IRS procedure or instruction

Available in Bloomberg, CCH, RIA

Administrative Guidance

Private Letter Rulings (PLRs)

- A written statement issued by the I.R.S. to a taxpayer that interprets /applies tax laws to that taxpayer's specific set of facts
- Issued in response to a written request by a taxpayer & is binding on the I.R.S.
- No precedential value for other taxpayers or IRS personnel

Technical Advice Memoranda (TAMs)

- Guidance from the Office of Chief Counsel upon request of an IRS director or appeals in response to a technical or procedural question that develops during a proceeding

Other IRS Guidance (Notices, Announcements) available on IRS website

Judicial Authority

U.S. Tax Court, U.S. Ct. of Fed. Claims, U.S. District & Appeals Courts
all adjudicate disputes involving federal taxation

U.S. Tax Court Decisions

- Regular decisions: deal with new points of law & set precedents
 - Officially published twice a year in U.S. Tax Court Reports
 - Unofficially published in CCH, RIA, Bloomberg
- **Memorandum Decisions:** unpublished decisions involving well-established legal issues
 - Available in CCH, RIA, Bloomberg
- **Small Case Division** – Summary Opinions, no appeal
(no precedential value, available after 2000 in RIA & CCH)

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SUNOCO, INC. v. U.S., Cite as 118 AFTR 2d 2016-6709 (129 Fed. Cl. 322), Code Sec(s) 7422; 6427; 6426; 4081; 61, (Ct Fed Cl), 11/22/2016

SUNOCO, INC., PLAINTIFF v. THE UNITED STATES, DEFENDANT.

Case Information:

[pg. 2016-6709]

Code Sec(s):	7422; 6427; 6426; 4081; 61
Court Name:	U.S. Court of Federal Claims,
Docket No.:	No. 15-587T,
Date Decided:	11/22/2016.
Prior History:	Earlier proceeding at (2016, Ct Fed Cl) 118 AFTR 2d 2016-6032.
Tax Year(s):	Years 2005, 2006, 2007, 2008.
Disposition:	Decision for Govt.

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HEADNOTE

1. Refund actions—income and excise taxes—alcohol fuel mixture credits; gross income; cost of goods sold—computations. Fuel producer's **Code Sec. 6426(b)** alcohol fuel mixture credit-related refund complaint for over \$300 million, theorizing that it was entitled to include full, unreduced amount of excise tax in its COGS so as to decrease its gross income and thus its income tax liability for pre-2012 years, was rejected. Although statutory scheme under **Code Sec. 6426(a)** and **Code Sec. 6427(e)**, describing credit and providing payment mechanism for same, was unclear as to above and could plausibly support taxpayer's interpretation, that interpretation was ultimately rejected in favor of gov.'s more persuasive interpretation that credit was meant to be bifurcated, into reduction of excise tax liability and then tax-free cash payment after taxpayer's entire excise tax liability was reduced to zero. That interpretation was supported both by analogous case law and fact that Congress's main intent in creating credit was to replenish highway trust fund with no revenue effect, whereas taxpayer's approach would effectively provide fuel producers drastically increased subsidies beyond what Congress intended.

Reference(s): ¶ **74,225.05(15)** USTR Excise Taxes ¶¶64,275.01(1); ¶64,275.01(3); ¶40,815.10. **Code Sec. 7422; Code Sec. 6427; Code Sec. 6426; Code Sec. 4081; Code Sec. 61**

OPINION

Kevin Johnson, Baker Hostetler, LLP, with whom were A. Christopher Young and Robert Fay, Pepper Hamilton, LLP, Philadelphia, Pennsylvania, for Plaintiff.

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


























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 - ...The Schedules K-1 they received from **Ethanol** for taxable year 1985 reported property eligible for regular investment **credit** in the total amount of \$1,145,508... They supplied the following explanation for these adjustments on both returns: We have been advised that the I.R.S. is auditing the tax return of **Ethanol Partners Ltd** 59-2548638 Registration #8605000826 and wish to reverse the loss and **credits** taken on this return for **Ethanol Partners** in order to stop the interest charges... Treatment of the investment **credits** had been a matter of controversy during the audit of **Ethanol** and was the subject of adjustments in the FPAA. On their amended returns for 1985 and 1986 petitioners explained that their purpose in seeking to revoke the **credit** was merely to stop the interest charges, not to concede liability...
2. [Case: Tax Court Regulars \(Archive\), Schenley Industries, Inc., a Corporation, Successor by merger to Park & Tilford Distillers Corporation, Successor by merger to Park & Tilford Import Corporation, et al. Proceedings of the following petitioners are consolidated herewith: Bonnie Bros., and Schenley Industries, Inc., Successor by Merger to Park & Tilford Distillers Corporation, Formerly Park & Tilford, Inc., Sole Stockholder at Time of Dissolution of Bonnie Bros., Docket No. 40965; Schenley Industries, Inc., Successor by Merger to Park & Tilford Distillers Corporation, Successor by Merger to Park & Tilford Distillers, Inc., Docket No. 40966; and Schenley Industries, Inc., Successor by Merger to Park & Tilford Distillers Corporation, Successor by Merger to Park & Tilford Distillers, Inc., Successor through Consolidation to Park & Tilford Distillery, Inc., Docket No. 40967. v. Commissioner, U.S. Tax Court, CCH Dec. 26,744, 42 T.C. No. 129, \(Apr. 15, 1964\)](#)
 - ...Import's average base period net income and excess profits **credits**, computed under section 713, without the benefit of section 722, for each of the excess profits tax taxable years here involved is as follows: Year ABPNI Excess Profits **Credit** 1940 \$321,199.76 \$305,139.79 1941 398,334.32 378,417.60 1942 Computed under section 713(e)... Neutral spirits are distilled at over 190 proof, contain only **ethyl alcohol** and water, and are in many instances essentially odorless and tasteless. They are normally used in the manufacture of spirit blends immediately after distillation, but when not, are stored or shipped in metal containers which do not affect their chemistry, taste or odor... Whiskey is normally distilled at 120 to 130 proof. At this proof the distillate contains not only **ethyl alcohol** but a variety of other alcohols and other chemical substances deriving from the grains used in the distillation process. These chemical substances, other than **ethyl alcohol**, give the distillate a distinctive odor and taste...
3. [Case: Tax Court Regulars \(Archive\), Gulf Distilling Corporation v. Commissioner, U.S. Tax Court, CCH Dec. 23,863, 33 T.C. No. 367, 33 T.C. No. 46, \(Nov. 30, 1959\)](#)
 - ...Invested Capital \$461,787.86 \$639,057.69 \$764,017.44 Excess Profits **Credit** at 8% \$ 36,943.03 \$ 51,124.62 \$ 61,121.40 ... It therefore contends it is entitled to an excess profits **tax credit** based on income, utilizing a constructive average base period net income determined under section 722(a) ... The parties have stipulated that petitioner was a member of the industrial alcohol industry, specifically, a producer of molasses fermentation industrial **ethyl alcohol**...



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2. McHugh v. Carini, No. 17-CV-35-GKF-FHM, 2017 BL 200568 (N.D. Okla. June 13, 2017), Court Opinion

3. County of Suffolk v. Golden Feather Smoke Shop Inc., No. 09-CV-162 (CBA) (VMS), 2016 BL 89170 (E.D.N.Y. Mar. 22, 2016), Court Opinion

4. N. Am. Serv. Co. v. Comm'r, 61-1 USTC Para. 9353, 61-1 USTC 79,950 (7th Cir. 1961), Court Opinion

5. Wojick v. Sec'y of HHS, No. 14-845V, 2015 BL 284681 (Fed. Cl. Aug. 04, 2015), Court Opinion

6. Lattimore v. Sec'y of HHS, No. 14-695V, 2015 BL 75165 (Fed. Cl. Feb. 23, 2015), Court Opinion

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Portfolio 607-3rd: Farm and Ranch Expenses and Credits, Detailed Analysis, B. Credit for Tax on Diesel, Kerosene, and Alternative Fuels

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¶3170.01.D. Coordination with Excise Tax

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Credits, Computations and AMT, Fast Answers, What is the second generation biofuel producer credit?

¶3170.01.F. Credit Recapture

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1. New Energy Co. of Indiana v. Limbach, 486 U.S. 269, 108 S. Ct. 1803, 100 L. Ed. 2d 302, 56 U.S.L.W. 4475 (1988), Court Opinion (05/31/1988)

An Ohio statute awards a tax credit against the Ohio motor vehicle fuel sales tax for each gallon of ethanol sold (as a component of gasohol) by fuel dealers, but only if the ethanol is produced in Ohio or, if produced in another State, to the extent that State grants similar tax advantages to ethanol produced in Ohio. Appellant, an Indiana limited partnership, manufactures ethanol in Indiana, which has no sales tax exemption for ethanol, wherefore appellant's ethanol sold in Ohio is ineligible for the Ohio tax credit.

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2. Fla. Audubon Society v. Bentsen, 94 F.3d 658, 320 U.S. App. D.C. 324, 43 ERC 1072 (D.C. Cir. 1996), Court Opinion (08/20/1996) BNA

In March 1990, after urging from various members of Congress and comment from other interested parties, the Secretary of the Treasury, through a clarification of an existing rule, expanded a tax credit for the use of certain gasoline-ethanol blends to the use of blends of gasoline and ETBE, which is a fuel additive derived from, but not containing, ethanol. See Alcohol Fuels Credit; Definition of Mixture, 55 Fed.Reg.

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