Peter J. Connors – Publications

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• Comments on Notice 2019-32, Submitted to Internal Revenue Service (August, 9, 2019) (with Masri)
• “Altera redux – Will it get another bite at the APA?,” San Francisco Law Daily (June 18, 2019)
• “Taxing a Moving Target: Tax Issues Involving Cryptocurrency,” Tax Review (November 12, 2018)
• Principal Co-Author, New York State Bar Association Tax Section Report on Proposed Foreign Currency Regulations (with MacDonald) (September 5, 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)
• “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)

• “New York State Bar Association Tax Section Report on Proposed Regulations under Section 871(m)” (May 20, 2014)(with Nijenhuis).


• “China's Cut of Export VAT Refund Rate—Policy, Trends and Impacts,” *China Law & Practice* by Peter Connors (July/August 2007).

• “PRC Taxes on Hong Kong & Foreign Companies: Clarifications, Changes, Challenges & Opportunities,” *China Law & Practice*, by Neal Stender and Peter Connors (May 21, 2007).

Principal Author, “NYSBA Report on Section 954(c)(6),” (December 4, 2006).


“IRS Releases Second Round of Advice on Repatriation Rules,” *Corporate Finance* (Fall 2005).


“IRS Withdraws the Check-the-Box Regulations' Extraordinary Transaction Rule,” *Corporate Finance* (Winter 2004).


• “Recent Cases Involving the Economic Sham Transaction Doctrine – Or Whatever They are Calling it Now,” by Peter J. Connors, Giles Sutton and Richard Voll, published by PLI (July 2004).


• “Carryover of Corporate Attributes in International Reorganizations,” Journal of Corporate Taxation, Winter 2002 (with Voll).


• “Final Regulation Governing Pre-Reorganization Redemptions and Distributions Issued,” with Grech, Corporate Finance (July. 2001).

• “IRS Releases Interest Capitalization Regulations,” Corporate Finance (July 2001).


• “IRS Continues Attack on Corporate Tax Shelters,” *Corporate Finance* (Nov. 2000).


“IRS Rules on Interest Methods and Withholding on Swaps; Tax Court Restricts Subpart F,” *Journal of Bank Taxation* (Fall 1994).


“Proposed Regulations Regarding Accounting for Notional Principal Contracts,” with Breen et al., American Bar Association, Section of Taxation, Committee on Sales and Financial Transactions (1993).

“Comments Concerning Proposed Regulations under Sections 1221 and 446 (Taxation of Gains from Hedging Transactions),” with Duncan et al., American Bar Association, Section of Taxation, Committee on Sales and Financial Transactions (1993).


• “Report on Sections 243 and 453, as Amended by the Omnibus Budget Reconciliation Act (OBRA),” with Keyes, American Bar Association, Section of Taxation, Committee on Sales and Financial Transactions (1988).

• “Comments on the Implications of Arkansas Best on the Section 1256(c) Hedging Exception,” with Cima and Shadowen, American Bar Association, Section of Taxation, Committee on Sales and Financial Transactions (1988).
• “Comments on the Treatment of Interest Rate Swap Payments,” with Lovejoy, American Bar Association, Section of Taxation, Committee on Sales and Financial Transactions (1988).


• “Acquisitions and the New Tax Law,” with Goldman, Corporate Director (October 1982).


• “IRS Puts Tough Limits on Election of Fiscal Year by Foreign Individuals,” with Goldman, Journal of Taxation (Sept. 1980).