

**MEMO# 30198**

September 2, 2016

## **Results of Section 871 (k) Implementation Survey**

[30198]

September 2, 2016

TO: TAX COMMITTEE No. 26-16

TRANSFER AGENT ADVISORY COMMITTEE No. 42-16 RE: RESULTS OF SECTION 871 (k)  
IMPLEMENTATION SURVEY

The Institute has collected and aggregated the results (attached) from its recent survey on members' implementation of the section 871(k) flow-through provisions. [\[1\]](#) The purpose of this survey was to gather information about the considerations relevant to fund organizations and their transfer agents as they assess potential options for implementing section 871(k). We will discuss the survey results on the conference call scheduled for Wednesday, September 7, at 2:00 p.m. ET. [\[2\]](#)

Karen Lau Gibian  
Associate General Counsel

[Attachment](#)

### **endnotes**

[\[1\]](#) See Institute Memorandum ([30100](#)), dated July 29, 2016.

[\[2\]](#) See Institute Memorandum ([30160](#)), dated August 23, 2016.