

MEMO# 5775

April 11, 1994

APRIL 22 MEETING TO DISCUSS COORDINATED ISSUE PAPER ON FUND START-UP EXPENSES

VIA FAX & MAIL April 11, 1994 TO: ACCOUNTING/TREASURERS COMMITTEE NO. 15-94 TAX COMMITTEE NO. 15-94 RE: APRIL 22 MEETING TO DISCUSS COORDINATED ISSUE PAPER ON FUND START-UP EXPENSES _____ As we previously informed you, the IRS National Office has approved as a coordinated issue the capitalization of investment advisor costs to obtain management contracts. (See Institute Memorandum to Accounting/Treasurers Members No. 10-94, Members- One Per Complex No. 22-94 and Tax Members No. 11-94, dated March 30, 1994.) The Institute has scheduled a meeting to discuss the coordinated issue paper as well as the tax treatment of other expenses incurred by an investment advisor in connection with a fund's formation. The meeting will be held on Friday, April 22, 1994 at the Institute's offices at 1401 H Street, N.W., Washington, DC, beginning at 10:00 a.m.. Lunch will be served following the meeting. Please call the undersigned if you need any additional information about the meeting. Please indicate on the attached form if you plan to attend. Peter Cinquegrani Assistant Counsel - Tax Attachment Please fax this portion to Barbara Johnson, Investment Company Institute, 202-326-5841. TAX TREATMENT OF FUND START-UP EXPENSES 10:00 a.m., Friday, April 22, 1994 Investment Company Institute I (We) plan to attend the Meeting _____ ATTENDEES(S)
_____ COMPANY NAME

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