

Leslie Schneider Comments on Licensing Fee Decision

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Observers Divided on Second Circuit's Licensing Fee Decision

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Ivins, Phillips & Barker partner Leslie Schneider was quoted in *Tax Notes Today* on the Second Circuit's decision in *Robinson Knife*, which held that certain licensing payments were not incurred as a result of production and should therefore be deducted immediately, rather than capitalized. Mr. Schneider noted that the ruling invites the Treasury to reconsider its section 263A regulations.