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Internal Revenue Bulletin: 2018-10

March 05, 2018

Highlights of This Issue

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

ADMINISTRATIVE

Announcement 2018-04 Announcement 2018-04

The Office of Professional Responsibility (OPR) announces recent disciplinary sanctions involving attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers. These individuals are subject to the regulations governing practice before the Internal Revenue Service (IRS), which are set out in Title 31, Code of Federal Regulations, Part 10, and which are published in pamphlet form as Treasury Department Circular No. 230. The regulations prescribe the duties and restrictions relating to such practice and prescribe the disciplinary sanctions for violating the regulations.

REG-132197-17 REG-132197-17

Pursuant to the policies stated in Executive Orders 13777 and 13789, the Treasury Department and the IRS conducted a review of existing regulations, with the goal of reducing regulatory burden for taxpayers by revoking or revising existing tax regulations that meet the criteria set forth in the executive orders. This notice of proposed rulemaking proposes to streamline IRS regulations by removing 298 regulations that are no longer necessary because they do not have any current or future applicability under the Internal Revenue Code and by amending 79 regulations to reflect the proposed removal of the 298 regulations. The proposed removal and amendment of these regulations may affect various categories of taxpayers.

Rev. Proc. 2018-18 Rev. Proc. 2018-18

This procedure modifies certain 2018 cost-of-living adjustments set forth in Rev. Proc. 2017-58, 2017-45 I.R.B. 489, and Rev. Proc. 2017-37, 2017-21 I.R.B. 1252, to reflect statutory amendments made by An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

EMPLOYEE PLANS

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Notice 2018-16 Notice 2018-16

This notice sets forth updates on the corporate bond monthly yield curve, the corresponding spot segment rates for February 2018 used under § 417(e)(3) (D), the 24-month average segment rates applicable for February 2018, and the 30-year Treasury rates. These rates reflect the application of § 430(h)(2)(C) (iv), which was added by the Moving Ahead for Progress in the 21st Century Act, Public Law 112-141 (MAP-21) and amended by section 2003 of the Highway and Transportation Funding Act of 2014 (HATFA).

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EMPLOYMENT TAX

REG-132197-17 REG-132197-17

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ESTATE TAX

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EXCISE TAX

REG-132197-17 REG-132197-17

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EXEMPT ORGANIZATIONS

REG-132197-17 REG-132197-17

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GIFT TAX

REG-132197-17 REG-132197-17

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INCOME TAX

REG-132197-17 REG-132197-17

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Rev. Rul. 2018-06 Rev. Rul. 2018-06

Federal rates; adjusted federal rates; adjusted federal long-term rate and the long-term exempt rate. For purposes of sections 382, 1274, 1288, and other sections of the Code, tables set forth the rates for March 2018.

SELF-EMPLOYMENT TAX

REG-132197-17 REG-132197-17

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Preface

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code. This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation. This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous. To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest. This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Rev. Rul. 2018-06

This revenue ruling provides various prescribed rates for federal income tax purposes for March 2018 (the current month). Table 1 contains the short-term, mid-term, and long-term applicable federal rates (AFR) for the current month for purposes of section 1274(d) of the Internal Revenue Code. Table 2 contains the short-term, mid-term, and long-term adjusted applicable federal rates (adjusted AFR) for the current month for purposes of section 1288(b). Table 3 sets forth the adjusted federal long-term rate and the long-term tax-exempt rate described in section 382(f). Table 4 contains the appropriate percentages for determining the low-income housing credit described in section 42(b)(1) for buildings placed in service during the current month. However, under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, shall not be less than 9%. Finally, Table 5 contains the federal rate for determining the present value of an annuity, an interest for life or for a term of years, or a remainder or a reversionary interest for purposes of section 7520.

>REV. RUL. 2018-06 TABLE 1				
Applicable Federal Rates (AFR) for March 2018				
<i>Period for Compounding</i>				
	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
<i>Short-term</i>				
AFR	1.96%	1.95%	1.95%	1.94%
110% AFR	2.16%	2.15%	2.14%	2.14%
120% AFR	2.35%	2.34%	2.33%	2.33%
130% AFR	2.56%	2.54%	2.53%	2.53%
<i>Mid-term</i>				
AFR	2.57%	2.55%	2.54%	2.54%
110% AFR	2.83%	2.81%	2.80%	2.79%
120% AFR	3.08%	3.06%	3.05%	3.04%
130% AFR	3.35%	3.32%	3.31%	3.30%

>REV. RUL. 2018-06 TABLE 1				
150% AFR	3.87%	3.83%	3.81%	3.80%
175% AFR	4.51%	4.46%	4.44%	4.42%
<i>Long-term</i>				
AFR	2.88%	2.86%	2.85%	2.84%
110% AFR	3.17%	3.15%	3.14%	3.13%
120% AFR	3.46%	3.43%	3.42%	3.41%
130% AFR	3.75%	3.72%	3.70%	3.69%

REV. RUL. 2018-06 TABLE 2				
Adjusted AFR for March 2018				
<i>Period for Compounding</i>				
	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
Short-term adjusted AFR	1.49%	1.48%	1.48%	1.48%
Mid-term adjusted AFR	1.95%	1.94%	1.94%	1.93%
Long-term adjusted AFR	2.18%	2.17%	2.16%	2.16%

REV. RUL. 2018-06 TABLE 3	
Rates Under Section 382 for March 2018	
Adjusted federal long-term rate for the current month	2.18%
Long-term tax-exempt rate for ownership changes during the current month (the highest of the adjusted federal long-term rates for the current month and the prior two months.)	2.18%

REV. RUL. 2018-06 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for March 2018
Note: Under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, shall not be less than 9%.

REV. RUL. 2018-06 TABLE 4

Appropriate percentage for the 70% present value low-income housing credit	7.63%
Appropriate percentage for the 30% present value low-income housing credit	3.27%

REV. RUL. 2018-06 TABLE 5

Rate Under Section 7520 for March 2018	
Applicable federal rate for determining the present value of an annuity, an interest for life or a term of years, or a remainder or reversionary interest	3.0%

Part III. Administrative, Procedural, and Miscellaneous

Notice 2018-16

Update for Weighted Average Interest Rates, Yield Curves, and Segment Rates

This notice provides guidance on the corporate bond monthly yield curve, the corresponding spot segment rates used under § 417(e)(3), and the 24-month average segment rates under § 430(h)(2) of the Internal Revenue Code. In addition, this notice provides guidance as to the interest rate on 30-year Treasury securities under § 417(e)(3)(A)(ii)(II) as in effect for plan years beginning before 2008 and the 30-year Treasury weighted average rate under § 431(c)(6)(E)(ii)(I).

YIELD CURVE AND SEGMENT RATES

Section 430 of the Code specifies the minimum funding requirements that apply to single-employer plans (except for CSEC plans under § 414(y)) pursuant to § 412. Section 430(h)(2) specifies the interest rates that must be used to determine a plan's target normal cost and funding target. Under this provision, present value is generally determined using three 24-month average interest rates ("segment rates"), each of which applies to cash flows during specified periods. To the extent provided under § 430(h)(2)(C)(iv), these segment rates are adjusted by the applicable percentage of the 25-year average segment rates for the period ending September 30 of the year preceding the calendar year in which the plan year begins.^[1] However, an election may be made under § 430(h)(2)(D)(ii) to use the monthly yield curve in place of the segment rates.

Notice 2007–81, 2007–44 I.R.B. 899, provides guidelines for determining the monthly corporate bond yield curve, and the 24-month average corporate bond segment rates used to compute the target normal cost and the funding target. Consistent with the methodology specified in Notice 2007–81, the monthly corporate bond yield curve derived from January 2018 data is in Table 2018–1 at the end of this notice. The spot first, second, and third segment rates for the month of January 2018 are, respectively, 2.48, 3.65, and 4.15.

The 24-month average segment rates determined under § 430(h)(2)(C)(i) through (iii) must be adjusted pursuant to § 430(h)(2)(C)(iv) to be within the applicable minimum and maximum percentages of the corresponding 25-year average segment rates. For plan years beginning before 2021, the applicable minimum percentage is 90% and the applicable maximum percentage is 110%. The 25-year average segment rates for plan years beginning in 2016, 2017, and 2018 were published in Notice 2015–61, 2015–39 I.R.B. 408, Notice 2016–54, 2016–40 I.R.B. 429, and Notice 2017–50, 2017–41 I.R.B. 280, respectively.

24-MONTH AVERAGE CORPORATE BOND SEGMENT RATES

The three 24-month average corporate bond segment rates applicable for February 2018 without adjustment for the 25-year average segment rate limits are as follows:

24-Month Average Segment Rates Without 25-Year Average Adjustment			
Applicable Month	First Segment	Second Segment	Third Segment
February 2018	1.84	3.66	4.49

Based on § 430(h)(2)(C)(iv), the 24-month averages applicable for February 2018, adjusted to be within the applicable minimum and maximum percentages of the corresponding 25-year average segment rates, are as follows:

Adjusted 24-Month Average Segment Rates				
For Plan Years Beginning In	Applicable Month	First Segment	Second Segment	Third Segment
2017	February 2018	4.16	5.72	6.48
2018	February 2018	3.92	5.52	6.29

30-YEAR TREASURY SECURITIES INTEREST RATES

Section 431 specifies the minimum funding requirements that apply to multiemployer plans pursuant to § 412. Section 431(c)(6)(B) specifies a minimum amount for the full-funding limitation described in § 431(c)(6)(A), based on the plan's current liability. Section 431(c)(6)(E)(ii)(I) provides that the interest rate used to calculate current liability for this purpose must be no more than 5 percent above and no more than 10 percent below the weighted average of the rates of interest on 30-year Treasury securities during the four-

year period ending on the last day before the beginning of the plan year. Notice 88-73, 1988-2 C.B. 383, provides guidelines for determining the weighted average interest rate. The rate of interest on 30-year Treasury securities for January 2018 is 2.88 percent. The Service determined this rate as the average of the daily determinations of yield on the 30-year Treasury bond maturing in November 2047. For plan years beginning in February 2018, the weighted average of the rates of interest on 30-year Treasury securities and the permissible range of rates used to calculate current liability are as follows:

Treasury Weighted Average Rates		
For Plan Years Beginning In	30-Year Treasury Weighted Average	Permissible Range 90% to 105%
February 2018	2.83	2.55 to 2.98

MINIMUM PRESENT VALUE SEGMENT RATES

In general, the applicable interest rates under § 417(e)(3)(D) are segment rates computed without regard to a 24-month average. Notice 2007-81 provides guidelines for determining the minimum present value segment rates. Pursuant to that notice, the minimum present value segment rates determined for January 2018 are as follows:

Minimum Present Value Segment Rates			
Month	First Segment	Second Segment	Third Segment
January 2018	2.48	3.65	4.15

DRAFTING INFORMATION

The principal author of this notice is Tom Morgan of the Office of the Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the IRS participated in the development of this guidance. For further information regarding this notice, contact Mr. Morgan at 202-317-6700 or Tony Montanaro at 202-317-8698 (not toll-free numbers).

Table 2018-1									
Monthly Yield Curve for January 2018									
Derived from January 2018 Data									
Maturity	Yield	Maturity	Yield	Maturity	Yield	Maturity	Yield	Maturity	Yield
0.5	1.97	20.5	4.00	40.5	4.17	60.5	4.22	80.5	4.25
1.0	2.12	21.0	4.01	41.0	4.17	61.0	4.22	81.0	4.25
1.5	2.26	21.5	4.02	41.5	4.17	61.5	4.23	81.5	4.25
2.0	2.38	22.0	4.03	42.0	4.17	62.0	4.23	82.0	4.25

Table 2018-1									
Monthly Yield Curve for January 2018									
Derived from January 2018 Data									
<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>
2.5	2.48	22.5	4.03	42.5	4.17	62.5	4.23	82.5	4.25
3.0	2.57	23.0	4.04	43.0	4.18	63.0	4.23	83.0	4.25
3.5	2.65	23.5	4.04	43.5	4.18	63.5	4.23	83.5	4.25
4.0	2.73	24.0	4.05	44.0	4.18	64.0	4.23	84.0	4.25
4.5	2.80	24.5	4.05	44.5	4.18	64.5	4.23	84.5	4.25
5.0	2.88	25.0	4.06	45.0	4.18	65.0	4.23	85.0	4.25
5.5	2.95	25.5	4.07	45.5	4.19	65.5	4.23	85.5	4.25
6.0	3.03	26.0	4.07	46.0	4.19	66.0	4.23	86.0	4.25
6.5	3.10	26.5	4.08	46.5	4.19	66.5	4.23	86.5	4.25
7.0	3.17	27.0	4.08	47.0	4.19	67.0	4.23	87.0	4.25
7.5	3.24	27.5	4.08	47.5	4.19	67.5	4.24	87.5	4.25
8.0	3.31	28.0	4.09	48.0	4.19	68.0	4.24	88.0	4.25
8.5	3.37	28.5	4.09	48.5	4.19	68.5	4.24	88.5	4.25
9.0	3.43	29.0	4.10	49.0	4.20	69.0	4.24	89.0	4.25
9.5	3.49	29.5	4.10	49.5	4.20	69.5	4.24	89.5	4.25
10.0	3.54	30.0	4.11	50.0	4.20	70.0	4.24	90.0	4.25
10.5	3.59	30.5	4.11	50.5	4.20	70.5	4.24	90.5	4.25
11.0	3.63	31.0	4.11	51.0	4.20	71.0	4.24	91.0	4.25
11.5	3.68	31.5	4.12	51.5	4.20	71.5	4.24	91.5	4.25
12.0	3.71	32.0	4.12	52.0	4.20	72.0	4.24	92.0	4.25
12.5	3.75	32.5	4.12	52.5	4.21	72.5	4.24	92.5	4.25
13.0	3.78	33.0	4.13	53.0	4.21	73.0	4.24	93.0	4.25
13.5	3.80	33.5	4.13	53.5	4.21	73.5	4.24	93.5	4.25
14.0	3.83	34.0	4.13	54.0	4.21	74.0	4.24	94.0	4.25
14.5	3.85	34.5	4.14	54.5	4.21	74.5	4.25	94.5	4.25
15.0	3.87	35.0	4.14	55.0	4.21	75.0	4.25	95.0	4.25
15.5	3.89	35.5	4.14	55.5	4.21	75.5	4.25	95.5	4.25

Table 2018-1									
Monthly Yield Curve for January 2018									
Derived from January 2018 Data									
<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>	<i>Maturity</i>	<i>Yield</i>
16.0	3.91	36.0	4.14	56.0	4.21	76.0	4.25	96.0	4.27
16.5	3.92	36.5	4.15	56.5	4.22	76.5	4.25	96.5	4.27
17.0	3.93	37.0	4.15	57.0	4.22	77.0	4.25	97.0	4.27
17.5	3.95	37.5	4.15	57.5	4.22	77.5	4.25	97.5	4.27
18.0	3.96	38.0	4.15	58.0	4.22	78.0	4.25	98.0	4.27
18.5	3.97	38.5	4.16	58.5	4.22	78.5	4.25	98.5	4.27
19.0	3.98	39.0	4.16	59.0	4.22	79.0	4.25	99.0	4.27
19.5	3.99	39.5	4.16	59.5	4.22	79.5	4.25	99.5	4.27
20.0	4.00	40.0	4.16	60.0	4.22	80.0	4.25	100.0	4.27

[1] Pursuant to § 433(h)(3)(A), the 3rd segment rate determined under § 430(h)(2)(C) is used to determine the current liability of a CSEC plan (which is used to calculate the minimum amount of the full funding limitation under § 433(c)(7)(C)).

Rev. Proc. 2018-18

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SECTION 1. PURPOSE

This revenue procedure modifies and supersedes certain sections of Rev. Proc. 2017-58, 2017-45 I.R.B. 489, and supersedes Rev. Proc. 2017-37, 2017-21 I.R.B. 1252, to reflect statutory amendments by An Act to Provide for Reconciliation Pursuant to Titles II and V of the Concurrent Resolution on the Budget for Fiscal Year 2018, Pub. L. 115-97, 131 Stat. 2504 (the Act).

SECTION 2. CHANGES

.01 Section 11001(a) of the Act amends § 1 to provide a temporary modification to the tax rate tables for taxable years beginning after December 31, 2017, and before January 1, 2026. The Act changes the beginning and ending dollar amounts for the brackets, and replaces the existing tax rates with seven new rates: 10%, 12%, 22%, 24%, 32%, 35%, and 37%.

.02 Section 11001(b) of the Act amends § 6695(g) to include due diligence requirements for return preparers with respect to determining eligibility requirements to file as head of household (as defined in section 2(b)) for taxable years beginning after December 31, 2017.

.03 Section 11002 of the Act amends § 1f(3) to provide a permanent cost-of-living adjustment based on the Chained Consumer Price Index for All Urban Consumers (C-CPI-U). Any existing items that are not reset for 2018 will be adjusted for inflation after 2017 based on the C-CPI-U. Items that are reset for 2018 will be adjusted for inflation after 2018 based on the C-CPI-U.

.04 Section 11021 of the Act amends § 63(c)(2) to provide a temporary increase in the basic standard deduction for taxable years beginning after December 31, 2017, and before January 1, 2026. Under § 63(c)(2), the basic standard deduction is: \$12,000 for single individuals and married individuals filing separate returns; \$18,000 for heads of households; and \$24,000 for married individuals filing a joint return and surviving spouses. These amounts will be adjusted for inflation for taxable years beginning after December 31, 2018.

.05 Section 11041 of the Act amends § 151(d) to provide a temporary set dollar amount of \$0 for the personal exemption deduction, for taxable years beginning after December 31, 2017, and before January 1, 2026.

.06 Section 11046 of the Act amends § 68 to provide a temporary suspension of the limitation on itemized deductions for taxable years beginning after December 31, 2017, and before January 1, 2026.

.07 Section 11061 of the Act amends section § 2010(c)(3) to provide a temporary increase to \$10,000,000 of the estate tax exemption, effective for estates of decedents dying after December 31, 2017, and before January 1, 2026. The \$10,000,000 amount is indexed for inflation for taxable years beginning after December 31, 2017.

.08 Section 12003 of the Act amends § 55(d) to provide a temporary increase of the exemption amounts and the phaseout threshold amounts for the individual alternative minimum tax (AMT), for taxable years beginning after December 31, 2017, and before January 1, 2026. The AMT exemption amounts are increased to \$109,400 for married taxpayers filing a joint return (half this amount for married taxpayers filing a separate return), and \$70,300 for all other taxpayers (other than estates and trusts). The phaseout threshold amounts are increased to \$1,000,000 for married taxpayers filing a joint return, and \$500,000 for all other taxpayers (other than estates and trusts).

.09 Section 13101 of the Act amends § 179(b) to provide a permanent increase of the maximum amount a taxpayer may expense under § 179(b)(1) to \$1,000,000, and of the phaseout threshold amount under § 179(b)(2) to \$2,500,000. These amounts will be adjusted for inflation for taxable years beginning after December 31, 2018.

SECTION 3. 2018 ADJUSTED ITEMS AS MODIFIED AND SUPERSEDED

To reflect statutory amendments made by the Act, sections 3.01, 3.03, 3.05, 3.08, 3.09, 3.10, 3.11, 3.14, 3.15, 3.18, 3.19, 3.20, 3.21, 3.24, 3.25, 3.27, 3.29, 3.30, 3.33, 3.34, 3.35, 3.39, 3.42, 3.43, 3.44, 3.46, 3.47, 3.48, 3.51, and 3.52 of Rev. Proc. 2017-58 are modified and superseded to read as follows:

.01 *Tax Rate Tables*. For taxable years beginning in 2018, the tax rate tables under § 1 are as follows:

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$19,050	10% of the taxable income
Over \$19,050 but not over \$77,400	\$1,905 plus 12% of the excess over \$19,050
Over \$77,400 but not over \$165,000	\$8,907 plus 22% of the excess over \$77,400
Over \$165,000 but not over \$315,000	\$28,179 plus 24% of the excess over \$165,000
Over \$315,000 but not over \$400,000	\$64,179 plus 32% of the excess over \$315,000
Over \$400,000 but not over \$600,000	\$91,379 plus 35% of the excess over \$400,000

TABLE 1 - Section 1(a) - Married Individuals Filing Joint Returns and Surviving Spouses

Over \$600,000	\$161,379 plus 37% of the excess over \$600,000
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TABLE 2 - Section 1(b) - Heads of Households

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$13,600	10% of the taxable income
Over \$13,600 but not over \$51,800	\$1,360 plus 12% of the excess over \$13,600
Over \$51,800 but not over \$82,500	\$5,944 plus 22% of the excess over \$51,800
Over \$82,500 but not over \$157,500	\$12,698 plus 24% of the excess over \$82,500
Over \$157,500 but not over \$200,000	\$30,698 plus 32% of the excess over \$157,500
Over \$200,000 but not over \$500,000	\$44,298 plus 35% of the excess over \$200,000
Over \$500,000	\$149,298 plus 37% of the excess over \$500,000

TABLE 3 - Section 1(c) - Unmarried Individuals (other than Surviving Spouses and Heads of Households)

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$9,525	10% of the taxable income
Over \$9,525 but not over \$38,700	\$952.50 plus 12% of the excess over \$9,525
Over \$38,700 but not over \$82,500	\$4,453.50 plus 22% of the excess over \$38,700
Over \$82,500 but not over \$157,500	\$14,089.50 plus 24% of the excess over \$82,500
Over \$157,500 but not over \$200,000	\$32,089.50 plus 32% of the excess over \$157,500
Over \$200,000 but not over \$500,000	\$45,689.50 plus 35% of the excess over \$200,000

TABLE 3 - Section 1(c) – Unmarried Individuals (other than Surviving Spouses and Heads of Households)

Over \$500,000	\$150,689.50 plus 37% of the excess over \$500,000
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TABLE 4 - Section 1(d) – Married Individuals Filing Separate Returns

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$9,525	10% of the taxable income
Over \$9,525 but not over \$38,700	\$952.50 plus 12% of the excess over \$9,525
Over \$38,700 but not over \$82,500	\$4,453.50 plus 22% of the excess over \$38,700
Over \$82,500 but not over \$157,500	\$14,089.50 plus 24% of the excess over \$82,500
Over \$157,500 but not over \$200,000	\$32,089.50 plus 32% of the excess over \$157,500
Over \$200,000 but not over \$300,000	\$45,689.50 plus 35% of the excess over \$200,000
Over \$300,000	\$80,689.50 plus 37% of the excess over \$300,000

TABLE 5 - Section 1(e) – Estates and Trusts

<i>If Taxable Income Is:</i>	<i>The Tax Is:</i>
Not over \$2,550	10% of the taxable income
Over \$2,550 but not over \$9,150	\$255 plus 24% of the excess over \$2,550
Over \$9,150 but not over \$12,500	\$1,839 plus 35% of the excess over \$9,150
Over \$12,500	\$3,011.50 plus 37% of the excess over \$12,500

.03 *Adoption Credit.* For taxable years beginning in 2018, under § 23(a)(3) the credit allowed for an adoption of a child with special needs is \$13,810. For taxable years beginning in 2018, under § 23(b)(1) the maximum credit allowed for other adoptions is the amount of qualified adoption expenses up to \$13,810. The available adoption credit begins to phase out under § 23(b)(2)(A) for taxpayers with modified adjusted gross income in excess of \$207,140 and

is completely phased out for taxpayers with modified adjusted gross income of \$247,140 or more. (See section 3.19 of this revenue procedure for the adjusted items relating to adoption assistance programs.)

.05 Earned Income Credit.

(1) *In general.* For taxable years beginning in 2018, the following amounts are used to determine the earned income credit under § 32(b). The “earned income amount” is the amount of earned income at or above which the maximum amount of the earned income credit is allowed. The “threshold phaseout amount” is the amount of adjusted gross income (or, if greater, earned income) above which the maximum amount of the credit begins to phase out. The “completed phaseout amount” is the amount of adjusted gross income (or, if greater, earned income) at or above which no credit is allowed. The threshold phaseout amounts and the completed phaseout amounts shown in the table below for married taxpayers filing a joint return include the increase provided in § 32(b)(3)(B)(i), as adjusted for inflation for taxable years beginning in 2018.

Number of Qualifying Children				
<i>Item</i>	<i>One</i>	<i>Two</i>	<i>Three or More</i>	<i>None</i>
Earned Income Amount	\$10,180	\$14,290	\$14,290	\$6,780
Maximum Amount of Credit	\$3,461	\$5,716	\$6,431	\$519
Threshold Phaseout Amount (Single, Surviving Spouse, or Head of Household)	\$18,660	\$18,660	\$18,660	\$8,490
Completed Phaseout Amount (Single, Surviving Spouse, or Head of Household)	\$40,320	\$45,802	\$49,194	\$15,270
Threshold Phaseout Amount (Married Filing Jointly)	\$24,350	\$24,350	\$24,350	\$14,170
Completed Phaseout Amount (Married Filing Jointly)	\$46,010	\$51,492	\$54,884	\$20,950

The instructions for the Form 1040 series provide tables showing the amount of the earned income credit for each type of taxpayer.

(2) *Excessive Investment Income.* For taxable years beginning in 2018, the earned income tax credit is not allowed under § 32(i)(1) if the aggregate amount of certain investment income exceeds \$3,500.

.08 *Low-Income Housing Credit.* For calendar year 2018, the amount used under § 42(h)(3)(C)(ii) to calculate the State housing credit ceiling for the low-income housing credit is the greater of (1) \$2.40 multiplied by the State population, or (2) \$2,760,000.

.09 *Employee Health Insurance Expense of Small Employers.* For taxable years beginning in 2018, the dollar amount in effect under § 45R(d)(3)(B) is \$26,600. This amount is used under § 45R(c) for limiting the small employer health insurance credit and under § 45R(d)(1)(B) for determining who is an eligible small employer for purposes of the credit.

.10 *Exemption Amounts for Alternative Minimum Tax.* For taxable years beginning in 2018, the exemption amounts under § 55(d)(1) are:

Joint Returns or Surviving Spouses	\$109,400
Unmarried Individuals (other than Surviving Spouses)	\$70,300
Married Individuals Filing Separate Returns	\$54,700
Estates and Trusts	\$24,600

For taxable years beginning in 2018, under § 55(b)(1), the excess taxable income above which the 28 percent tax rate applies is:

Married Individuals Filing Separate Returns	\$95,550
Joint Returns, Unmarried Individuals (other than surviving spouses), and Estates and Trusts	\$191,100

For taxable years beginning in 2018, the amounts used under § 55(d)(3) to determine the phaseout of the exemption amounts are:

Joint Returns or Surviving Spouses	\$1,000,000
Unmarried Individuals (other than Surviving Spouses)	\$500,000
Married Individuals Filing Separate Returns and Estates and Trusts	\$500,000

.11 *Alternative Minimum Tax Exemption for a Child Subject to the “Kiddie Tax.”* For taxable years beginning in 2018, for a child to whom the § 1(g) “kiddie tax” applies, the exemption amount under §§ 55 and 59(j) for purposes of the alternative minimum tax under § 55 may not exceed the sum of (1) the child’s earned income for the taxable year, plus (2) \$7,600.

.14 *Standard Deduction.*

(1) *In general.* For taxable years beginning in 2018, the standard deduction amounts under § 63(c)(2) are as follows:

Filing Status	Standard Deduction
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Filing Status	Standard Deduction
Married Individuals Filing Joint Returns and Surviving Spouses (§ 1(a))	\$24,000
Heads of Households (§ 1(b))	\$18,000
Unmarried Individuals (other than Surviving Spouses and Heads of Households) (§ 1(c))	\$12,000
Married Individuals Filing Separate	\$12,000

Returns (§ 1(d))

(2) *Dependent*. For taxable years beginning in 2018, the standard deduction amount under § 63(c)(5) for an individual who may be claimed as a dependent by another taxpayer cannot exceed the greater of (1) \$1,050, or (2) the sum of \$350 and the individual's earned income.

(3) *Aged or blind*. For taxable years beginning in 2018, the additional standard deduction amount under § 63(f) for the aged or the blind is \$1,300. The additional standard deduction amount is increased to \$1,600 if the individual is also unmarried and not a surviving spouse.

.15 Overall Limitation on Itemized Deductions. For taxable years beginning in 2018, the overall limitation on itemized deductions under § 68 does not apply.

.18 Income from United States Savings Bonds for Taxpayers Who Pay Qualified Higher Education Expenses. For taxable years beginning in 2018, the exclusion under § 135, regarding income from United States savings bonds for taxpayers who pay qualified higher education expenses, begins to phase out for modified adjusted gross income above \$119,300 for joint returns and \$79,550 for all other returns. The exclusion is completely phased out for modified adjusted gross income of \$149,300 or more for joint returns and \$94,550 or more for all other returns.

.19 Adoption Assistance Programs. For taxable years beginning in 2018, under § 137(a)(2), the amount that can be excluded from an employee's gross income for the adoption of a child with special needs is \$13,810. For taxable years beginning in 2018, under § 137(b)(1) the maximum amount that can be excluded from an employee's gross income for the amounts paid or expenses incurred by an employer for qualified adoption expenses furnished pursuant to an adoption assistance program for other adoptions by the employee is \$13,810. The amount excludable from an employee's gross income begins to phase out under § 137(b)(2)(A) for taxpayers with modified adjusted gross income in excess of \$207,140 and is completely phased out for taxpayers with modified adjusted gross income of \$247,140 or more. (See section 3.03 of this revenue procedure for the adjusted items relating to the adoption credit.)

.20 Private Activity Bonds Volume Cap. For calendar year 2018, the amounts used under § 146(d) to calculate the State ceiling for the volume cap for private activity bonds is the greater of (1) \$105 multiplied by the State population, or (2) \$310,710,000.

.21 Loan Limits on Agricultural Bonds. For calendar year 2018, the loan limit amount on agricultural bonds under § 147(c)(2)(A) for first-time farmers is \$533,500.

.24 Personal Exemption. For taxable years beginning in 2018, the personal exemption amount under § 151(d) is \$0.

.25 Election to Expense Certain Depreciable Assets. For taxable years beginning in 2018, under § 179(b)(1), the aggregate cost of any § 179 property that a taxpayer elects to treat as an expense cannot exceed \$1,000,000. Under § 179(b)(2), the \$1,000,000 limitation is reduced (but not below zero) by the amount the cost of § 179 property placed in service during the 2018 taxable year exceeds \$2,500,000.

.27 Medical Savings Accounts.

(1) *Self-only coverage.* For taxable years beginning in 2018, the term “high deductible health plan” as defined in § 220(c)(2)(A) means, for self-only coverage, a health plan that has an annual deductible that is not less than \$2,300 and not more than \$3,450, and under which the annual out-of-pocket expenses required to be paid (other than for premiums) for covered benefits do not exceed \$4,550.

(2) *Family coverage.* For taxable years beginning in 2018, the term “high deductible health plan” means, for family coverage, a health plan that has an annual deductible that is not less than \$4,550 and not more than \$6,850, and under which the annual out-of-pocket expenses required to be paid (other than for premiums) for covered benefits do not exceed \$8,400.

.29 Treatment of Dues Paid to Agricultural or Horticultural Organizations. For taxable years beginning in 2018, the limitation under § 512(d)(1), regarding the exemption of annual dues required to be paid by a member to an agricultural or horticultural organization, is \$165.

.30 Insubstantial Benefit Limitations for Contributions Associated with Charitable Fund-Raising Campaigns.

(1) *Low cost article.* For taxable years beginning in 2018, for purposes of defining the term “unrelated trade or business” for certain exempt organizations under § 513(h)(2), “low cost articles” are articles costing \$10.80 or less.

(2) *Other insubstantial benefits.* For taxable years beginning in 2018, under § 170, the \$5, \$25, and \$50 guidelines in section 3 of Rev. Proc. 90-12, 1990-1 C.B. 471 (as amplified by Rev. Proc. 92-49, 1992-1 C.B. 987, and modified by Rev. Proc. 92-102, 1992-2 C.B. 579), for the value of insubstantial benefits that may be received by a donor in return for a contribution, without causing the contribution to fail to be fully deductible, are \$10.80, \$54.00, and \$108, respectively.

.33 Tax Responsibilities of Expatriation. For taxable years beginning in 2018, the amount that would be includible in the gross income of a covered expatriate by reason of § 877A(a)(1) is reduced (but not below zero) by \$711,000.

.34 Foreign Earned Income Exclusion. For taxable years beginning in 2018, the foreign earned income exclusion amount under § 911(b)(2)(D)(i) is \$103,900.

.35 Unified Credit Against Estate Tax. For an estate of any decedent dying in calendar year 2018, the basic exclusion amount is \$11,180,000 for determining the amount of the unified credit against estate tax under § 2010.

.39 Passenger Air Transportation Excise Tax. For calendar year 2018, the tax under § 4261(b)(1) on the amount paid for each domestic segment of taxable air transportation is \$4.10. For calendar year 2018, the tax under § 4261(c)(1) on any amount paid (whether within or without the United States) for any international air transportation, if the transportation begins or ends in the United States, generally is \$18.30. Under § 4261(c)(3), however, a lower amount applies under § 4261(c)(1) to a domestic segment beginning or ending in Alaska or Hawaii, and the tax applies only to departures. For calendar year 2018, the rate is \$9.10.

.42 Notice of Large Gifts Received from Foreign Persons. For taxable years beginning in 2018, § 6039F authorizes the Treasury Department and the Internal Revenue Service to require recipients of gifts from certain foreign persons to report these gifts if the aggregate value of gifts received in the taxable year exceeds \$16,076.

.43 Persons Against Whom a Federal Tax Lien Is Not Valid. For calendar year 2018, a federal tax lien is not valid against (1) certain purchasers under § 6323(b)(4) who purchased personal property in a casual sale for less than \$1,560, or (2) a mechanic's lienor under § 6323(b)(7) who repaired or improved certain residential property if the contract price with the owner is not more than \$7,820.

.44 Property Exempt from Levy. For calendar year 2018, the value of property exempt from levy under § 6334(a)(2) (fuel, provisions, furniture, and other household personal effects, as well as arms for personal use, livestock, and poultry) cannot exceed \$9,360. The value of property exempt from levy under § 6334(a)(3) (books and tools necessary for the trade, business, or profession of the taxpayer) cannot exceed \$4,680.

.46 Failure to File Tax Return. In the case of any return required to be filed in 2019, the amount of the addition to tax under § 6651(a) for failure to file a tax return within 60 days of the due date of such return (determined with regard to any extensions of time for filing) shall not be less than the lesser of \$210 or 100 percent of the amount required to be shown as tax on such returns.

.47 Failure to File Certain Information Returns, Registration Statements, etc. For returns required to be filed in 2019, the penalty amounts under § 6652(c) are:

(1) for failure to file a return required under § 6033(a)(1) (relating to returns by exempt organization) or § 6012(a)(6) (relating to returns by political organizations):

Scenario	Daily Penalty	Maximum Penalty
Organization (§ 6652(c)(1)(A))	\$20	Lessor of \$10,000 or 5% of gross receipts of the organization for the year.

Scenario	Daily Penalty	Maximum Penalty
Organization with gross receipts exceeding \$1,046,500 (§ 6652(c)(1)(A))	\$100	\$52,000
Managers (§ 6652(c)(1)(B))	\$10	\$5,000
Public inspection of annual returns and reports (§ 6652(c)(1)(C))	\$20	\$10,000
Public inspection of applications for exemption and notice of status (§ 6652(c)(1)(D))	\$20	No Limits

(2) for failure to file a return required under § 6034 (relating to returns by certain trusts) or § 6043(b) (relating to terminations, etc., of exempt organizations):

Scenario	Daily Penalty	Maximum Penalty
Organization or trust (§ 6652(c)(2)(A))	\$10	\$5,000
Managers (§ 6652(c)(2)(B))	\$10	\$5,000
Split-Interest Trust (§ 6652(c)(2)(C)(ii))	\$20	\$10,000
Any trust with gross receipts exceeding \$261,500 (§ 6652(c)(2)(C)(ii))	\$100	\$52,000

(3) for failure to file a disclosure required under § 6033(a)(2):

Scenario	Daily Penalty	Maximum Penalty
Tax-exempt entity (§ 6652(c)(3)(A))	\$100	\$52,000
Failure to comply with written demand (§ 6652(c)(3)(B)(ii))	\$100	\$10,000

.48 *Other Assessable Penalties With Respect to the Preparation of Tax Returns for Other Persons.* In the case of any failure relating to a return or claim for refund filed in 2019, the penalty amounts under § 6695 are:

Scenario	Per Return or Claim for Refund	Maximum Penalty
Failure to furnish copy to taxpayer (§ 6695(a))	\$50	\$26,000

Scenario	Per Return or Claim for Refund	Maximum Penalty
Failure to sign return (§ 6695(b))	\$50	\$26,000
Failure to furnish identifying number (§ 6695(c))	\$50	\$26,000
Failure to retain copy or list (§ 6695(d))	\$50	\$26,000
Failure to file correct information returns (§ 6695(e))	\$50 per return and item in return	\$26,000
Negotiation of check (§ 6695(f))	\$520 per check	No limit
Failure to be diligent in determining eligibility for head of household filing status, child tax credit, American opportunity tax credit, and earned income credit (§ 6695(g))	\$520 per return	No limit

.51 *Failure to File Correct Information Returns.* In the case of any failure relating to a return required to be filed in 2019, the penalty amounts under § 6721 are:

(1) for persons with average annual gross receipts for the most recent three taxable years of more than \$5,000,000, for failure to file correct information returns are:

Scenario	Penalty Per Return	Calendar Year Maximum
General Rule (§ 6721(a)(1))	\$270	\$3,275,500
Corrected on or before 30 days after required filing date (§ 6721(b)(1))	\$50	\$545,500
Corrected after 30 th day but on or before August 1 (§ 6721(b)(2))	\$100	\$1,637,500

(2) for persons with average annual gross receipts for the most recent three taxable years of \$5,000,000 or less, for failure to file correct information returns are:

Scenario	Penalty Per Return	Calendar Year Maximum
General Rule (§ 6721(d)(1)(A))	\$270	\$1,091,500

Scenario	Penalty Per Return	Calendar Year Maximum
Corrected on or before 30 days after required filing date (§ 6721(d)(1)(B))	\$50	\$191,000
Corrected after 30 th day but on or before August 1 (§ 6721(d)(1)(C))	\$100	\$545,500

(3) for failure to file correct information returns due to intentional disregard of the filing requirement (or the correct information reporting requirement) are:

Scenario	Penalty Per Return	Calendar Year Maximum
Return other than a return required to be filed under §§ 6045(a), 6041A(b), 6050H, 6050I, 6050J, 6050K, or 6050L (§ 6721(e)(2)(A))	Greater of (i) \$540, or (ii) 10% of aggregate amount of items required to be reported correctly	No limit
Return required to be filed under §§ 6045(a), 6050K, or 6050L (§ 6721(e)(2)(B))	Greater of (i) \$540, or (ii) 5% of aggregate amount of items required to be reported correctly	No limit
Return required to be filed under § 6050I(a) (§ 6721(e)(2)(C))	Greater of (i) \$27,290, or (ii) amount of cash received up to \$109,000	No limit
Return required to be filed under § 6050V (§ 6721(e)(2)(D))	Greater of (i) \$540, or (ii) 10% of the value of the benefit of any contract with respect to which information is required to be included on the return	No limit

.52 Failure to Furnish Correct Payee Statements. In the case of any failure relating to a statement required to be furnished in 2019, the penalty amounts under § 6722 are:

(1) for persons with average annual gross receipts for the most recent three taxable years of more than \$5,000,000, for failure to file correct information returns are:

Scenario	Penalty Per Return	Calendar Year Maximum
General Rule (§ 6722(a)(1))	\$270	\$3,275,500

Scenario	Penalty Per Return	Calendar Year Maximum
Corrected on or before 30 days after required filing date (§ 6722(b)(1))	\$50	\$545,500
Corrected after 30 th day but on or before August 1 (§ 6722(b)(2))	\$100	\$1,637,500

(2) for persons with average annual gross receipts for the most recent 3 taxable years of \$5,000,000 or less, for failure to file correct information returns are:

Scenario	Penalty Per Return	Calendar Year Maximum
General Rule (§ 6722(d)(1)(A))	\$270	\$1,091,500
Corrected on or before 30 days after required filing date (§ 6722(d)(1)(B))	\$50	\$191,000
Corrected after 30 th day but on or before August 1 (§ 6722(d)(1)(C))	\$100	\$545,500

(3) for failure to file correct payee statements due to intentional disregard of the requirement to furnish a payee statement (or the correct information reporting requirement) are:

Scenario	Penalty Per Return	Calendar Year Maximum
Statement other than a statement required under §§ 6045(b), 6041A(e) (in respect of a return required under § 6041A(b)), 6050H(d), 6050J(e), 6050K(b), or 6050L(c) (§ 6722(e)(2)(A))	Greater of (i) \$540, or (ii) 10% of aggregate amount of items required to be reported correctly	No limit
Payee statement required under §§ 6045(b), 6050K(b), or 6050L(c) (§ 6722(e)(2)(B))	Greater of (i) \$540, or (ii) 5% of aggregate amount of items required to be reported correctly	No limit

SECTION 4. 2018 INFLATION ADJUSTED AMOUNTS FOR HEALTH SAVINGS ACCOUNTS UNDER § 223

Annual contribution limitation. For calendar year 2018, the annual limitation on deductions under § 223(b)(2)(A) for an individual with self-only coverage under a high deductible health plan is \$3,450. For calendar year 2018, the annual limitation on deductions under § 223(b)(2)(B) for an individual with family coverage under a high deductible health plan is \$6,850.

High deductible health plan. For calendar year 2018, a “high deductible health plan” is defined under § 223(c)(2)(A) as a health plan with an annual deductible that is not less than \$1,350 for self-only coverage or \$2,700 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$6,650 for self-only coverage or \$13,300 for family coverage.

SECTION 5. EFFECT ON OTHER DOCUMENTS

This revenue procedure modifies and supersedes sections 3.01, 3.03, 3.05, 3.08, 3.09, 3.10, 3.11, 3.14, 3.15, 3.18, 3.19, 3.20, 3.21, 3.24, 3.25, 3.27, 3.29, 3.30, 3.33, 3.34, 3.35, 3.39, 3.42, 3.43, 3.44, 3.46, 3.47, 3.48, 3.51 and 3.52 of Rev. Proc. 2017-58.

This revenue procedure also supersedes Rev. Proc. 2017-37.

SECTION 6. EFFECTIVE DATE

.01 *General Rule.* Sections 3.01, 3.03, 3.05, 3.09, 3.10, 3.11, 3.14, 3.15, 3.18, 3.19, 3.24, 3.25, 3.27, 3.29, 3.30, 3.33, 3.34, 3.42, 3.46, 3.47, 3.48, 3.51 and 3.52 of Rev. Proc. 2017-58 are modified and superseded for taxable years beginning in 2018.

.02 *Calendar Year Rule.* Sections 3.08 (low-income housing credit), 3.20 (private activity bonds volume cap), 3.21 (loan limits on agricultural bonds), 3.35 (unified credit against estate tax), 3.39 (passenger air transportation excise tax), 3.43 (persons against whom a federal tax lien is not valid), and 3.44 (property exempt from levy) of Rev. Proc. 2017-58 are modified and superseded for transactions or events occurring during calendar year 2018. Section 4 of this revenue procedure is effective for calendar year 2018.

SECTION 7. DRAFTING INFORMATION

The principal author of this revenue procedure is William Ruane of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding this revenue procedure, contact Mr. Ruane at (202) 317-4718 (not a toll-free number).

Part IV. Items of General Interest

Announcement 2018-04

Announcement of Disciplinary Sanctions from the Office of Professional Responsibility

The Office of Professional Responsibility (OPR) announces recent disciplinary sanctions involving attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, appraisers, and unenrolled/unlicensed return preparers (individuals who are not enrolled to

practice and are not licensed as attorneys or certified public accountants). Licensed or enrolled practitioners are subject to the regulations governing practice before the Internal Revenue Service (IRS), which are set out in Title 31, Code of Federal Regulations, Subtitle A, Part 10, and which are released as Treasury Department Circular No. 230. The regulations prescribe the duties and restrictions relating to such practice and prescribe the disciplinary sanctions for violating the regulations. Unenrolled/unlicensed return preparers are subject to Revenue Procedure 81-38 and superseding guidance in Revenue Procedure 2014-42, which govern a preparer's eligibility to represent taxpayers before the IRS in examinations of tax returns the preparer both prepared for the taxpayer **and** signed as the preparer. Additionally, unenrolled/unlicensed return preparers who voluntarily participate in the Annual Filing Season Program under Revenue Procedure 2014-42 agree to be subject to the duties and restrictions in Circular 230, including the restrictions on incompetent or disreputable conduct.

The disciplinary sanctions to be imposed for violation of the applicable standards are:

Disbarred from practice before the IRS—An individual who is disbarred is not eligible to practice before the IRS as defined at 31 C.F.R. § 10.2(a)(4) for a minimum period of five (5) years.

Suspended from practice before the IRS—An individual who is suspended is not eligible to practice before the IRS as defined at 31 C.F.R. § 10.2(a)(4) during the term of the suspension.

Censured in practice before the IRS—Censure is a public reprimand. Unlike disbarment or suspension, censure does not affect an individual's eligibility to practice before the IRS, but OPR may subject the individual's future practice rights to conditions designed to promote high standards of conduct.

Monetary penalty—A monetary penalty may be imposed on an individual who engages in conduct subject to sanction, or on an employer, firm, or entity if the individual was acting on its behalf and it knew, or reasonably should have known, of the individual's conduct.

Disqualification of appraiser—An appraiser who is disqualified is barred from presenting evidence or testimony in any administrative proceeding before the Department of the Treasury or the IRS.

Ineligible for limited practice—An unenrolled/unlicensed return preparer who fails to comply with the requirements in Revenue Procedure 81-38 or to comply with Circular 230 as required by Revenue Procedure 2014-42 may be determined ineligible to engage in limited practice as a representative of any taxpayer.

Under the regulations, individuals subject to Circular 230 may not assist, or accept assistance from, individuals who are suspended or disbarred with respect to matters constituting practice (*i.e.*, representation) before the IRS, and they may not aid or abet suspended or disbarred individuals to practice before the IRS.

Disciplinary sanctions are described in these terms:

Disbarred by decision, Suspended by decision, Censured by decision, Monetary penalty imposed by decision, and Disqualified after hearing—An administrative law judge (ALJ) issued a decision imposing one of these sanctions after the ALJ either (1) granted the government’s summary judgment motion or (2) conducted an evidentiary hearing upon OPR’s complaint alleging violation of the regulations. After 30 days from the issuance of the decision, in the absence of an appeal, the ALJ’s decision becomes the final agency decision.

Disbarred by default decision, Suspended by default decision, Censured by default decision, Monetary penalty imposed by default decision, and Disqualified by default decision—An ALJ, after finding that no answer to OPR’s complaint was filed, granted OPR’s motion for a default judgment and issued a decision imposing one of these sanctions.

Disbarment by decision on appeal, Suspended by decision on appeal, Censured by decision on appeal, Monetary penalty imposed by decision on appeal, and Disqualified by decision on appeal—The decision of the ALJ was appealed to the agency appeal authority, acting as the delegate of the Secretary of the Treasury, and the appeal authority issued a decision imposing one of these sanctions.

Disbarred by consent, Suspended by consent, Censured by consent, Monetary penalty imposed by consent, and Disqualified by consent—In lieu of a disciplinary proceeding being instituted or continued, an individual offered a consent to one of these sanctions and OPR accepted the offer. Typically, an offer of consent will provide for: suspension for an indefinite term; conditions that the individual must observe during the suspension; and the individual’s opportunity, after a stated number of months, to file with OPR a petition for reinstatement affirming compliance with the terms of the consent and affirming current fitness and eligibility to practice (*i.e.*, an active professional license or active enrollment status, with no intervening violations of the regulations).

Suspended indefinitely by decision in expedited proceeding, Suspended indefinitely by default decision in expedited proceeding, Suspended by consent in expedited proceeding—OPR instituted an expedited proceeding for suspension (based on certain limited grounds, including loss of a professional license for cause, and criminal convictions).

Determined ineligible for limited practice—There has been a final determination that an unenrolled/unlicensed return preparer is not eligible for limited representation of any taxpayer because the preparer violated standards of conduct or failed to comply with any of the requirements to act as a representative.

A practitioner who has been disbarred or suspended under 31 C.F.R. § 10.60, or suspended under § 10.82, or a disqualified appraiser may petition for reinstatement before the IRS after the expiration of 5 years following such disbarment, suspension, or disqualification (or immediately following the expiration of the suspension or disqualification period if shorter than 5 years). Reinstatement will not be granted unless the IRS is satisfied that the

petitioner is not likely to engage thereafter in conduct contrary to Circular 230, and that granting such reinstatement would not be contrary to the public interest.

Reinstatement decisions are published at the individual's request, and described in these terms:

Reinstated to practice before the IRS—The individual's petition for reinstatement has been granted. The agent, and eligible to practice before the IRS, or in the case of an appraiser, the individual is no longer disqualified.

Reinstated to engage in limited practice before the IRS—The individual's petition for reinstatement has been granted. The individual is an unenrolled/unlicensed return preparer and eligible to engage in limited practice before the IRS, subject to requirements the IRS has prescribed for limited practice by tax return preparers.

OPR has authority to disclose the grounds for disciplinary sanctions in these situations: (1) an ALJ or the Secretary's delegate on appeal has issued a final decision; (2) the individual has settled a disciplinary case by signing OPR's "consent to sanction" agreement admitting to one or more violations of the regulations and consenting to the disclosure of the admitted violations (for example, failure to file Federal income tax returns, lack of due diligence, conflict of interest, etc.); (3) OPR has issued a decision in an expedited proceeding for indefinite suspension; or (4) OPR has made a final determination (including any decision on appeal) that an unenrolled/unlicensed return preparer is ineligible to represent any taxpayer before the IRS.

Announcements of disciplinary sanctions appear in the Internal Revenue Bulletin at the earliest practicable date. The sanctions announced below are alphabetized first by state and second by the last names of the sanctioned individuals.

City & State	Name	Professional Designation	Disciplinary Sanction	Effective Date(s)
Alabama				
Hoover	Mollica, Terri M.	CPA	Suspended by default decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from October 24, 2017

City & State	Name	Professional Designation	Disciplinary Sanction	Effective Date(s)
Jasper	Black, Jr., John W.	CPA	Suspended by decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from November 21, 2017
Arizona				
Tucson	Norred, Michael W.			Reinstated to engage in limited practice before the IRS, effective January 23, 2018
California				
Newman	Simon, Agustin D.	EA	Suspended by default decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from October 24, 2017
Florida				

City & State	Name	Professional Designation	Disciplinary Sanction	Effective Date(s)
Weston	Ivsan, John	Attorney	Suspended by default decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from October 5, 2017
Illinois				
Park Ridge	Gurdak, Joseph	CPA	Suspended by default decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from October 25, 2017
Kansas				
Stilwell	Drake, Richard S.	CPA	Suspended by default decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from October 12, 2017
Kentucky				

City & State	Name	Professional Designation	Disciplinary Sanction	Effective Date(s)
Manchester	Stivers, Charles M.	CPA	Suspended by default decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from October 5, 2017
Maryland				
Columbia	Leffler, Frederic D.	CPA		Reinstated to practice before the IRS, effective January 10, 2018
Massachusetts				
North Andover	McCarthy, Paul D.	Attorney	Suspended by default decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from October 12, 2017
New York				

City & State	Name	Professional Designation	Disciplinary Sanction	Effective Date(s)
New Rochelle	Doonan, William C.	Attorney	Suspended by default decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from October 24, 2017
North Carolina	Ivsan, John, see Florida			
Graham	Jakielski, Michael	CPA	Suspended by default decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from October 12, 2017
Ohio				
Delaware	DeNoewer, Michael F.	CPA		Reinstated to practice before the IRS, effective December 18, 2017
	Ivsan, John, see Florida			

City & State	Name	Professional Designation	Disciplinary Sanction	Effective Date(s)
Texas				
Austin	Septowski, Charles D.	Attorney	Suspended by default decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from October 12, 2017
Washington				
Lakewood	Slowiaczek, Peter A.	Attorney		Reinstated to practice before the IRS, effective December 18, 2017
Edmonds	Smith, Kenneth G.	CPA	Censured by consent for admitted violations of §§ 10.29(a)(2) and 10.51(a)	December 18, 2017
Wisconsin				

City & State	Name	Professional Designation	Disciplinary Sanction	Effective Date(s)
Beaver Dam	Steffes, Richard W.	Attorney	Suspended by default decision in expedited proceeding under 31 C.F.R. § 10.82 (b)	Indefinite from December 6, 2017

REG-132197-17***Eliminating Unnecessary Tax Regulations*****AGENCY:**

Internal Revenue Service (IRS), Treasury.

ACTION:

Notice of proposed rulemaking.

SUMMARY:

Pursuant to the policies stated in Executive Orders 13777 and 13789 (the executive orders), the Treasury Department and the IRS conducted a review of existing regulations, with the goal of reducing regulatory burden for taxpayers by revoking or revising existing tax regulations that meet the criteria set forth in the executive orders. This notice of proposed rulemaking proposes to streamline IRS regulations by removing 298 regulations that are no longer necessary because they do not have any current or future applicability under the Internal Revenue Code (Code) and by amending 79 regulations to reflect the proposed removal of the 298 regulations. The proposed removal and amendment of these regulations may affect various categories of taxpayers.

DATES:

Written or electronic comments and requests for a public hearing must be received by May 14, 2018.

ADDRESSES:

Send submissions to: CC:PA:LPD:PR (REG-132197-17), room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-132197-17), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC, or sent via the Federal eRulemaking Portal at www.regulations.gov (REG-132197-17).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations Mark A. Bond of the Office of Associate Chief Counsel (Procedure and Administration), (202) 317-6844; concerning the submission of comments and a request for a public hearing, Regina Johnson, (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

On February 24, 2017, the President issued Executive Order 13777, Enforcing the Regulatory Reform Agenda (82 FR 12285). E.O. 13777 directed each agency to establish a Regulatory Reform Task Force. Each Regulatory Reform Task Force was directed to review existing regulations for regulations that: (i) Eliminate jobs, or inhibit job creation; (ii) are outdated, unnecessary, or ineffective; (iii) impose costs that exceed benefits; (iv) create a serious inconsistency or otherwise interfere with regulatory reform initiatives and policies; (v) are inconsistent with the requirements of the Information Quality Act (section 515 of the Treasury and General Government Appropriations Act of 2001) or OMB Information Quality Guidance issued pursuant to that provision; or (vi) derive from or implement Executive Orders or other Presidential directives that have been subsequently rescinded or substantially modified.

On April 21, 2017, the President issued Executive Order 13789, Presidential Executive Order on Identifying and Reducing Tax Regulatory Burdens (82 FR 19317). This executive order stated a policy that the “Federal tax system should be simple, fair, efficient, and pro-growth” and that “[t]he purposes of tax regulations should be to bring clarity to the already complex Internal Revenue Code . . . and to provide useful guidance to taxpayers.” E.O. 13789 also directs that immediate action be taken to “reduce the burden existing tax regulations impose on American taxpayers and thereby to provide tax relief and useful, simplified tax guidance.” To further this goal, the executive order directs the Secretary of the Treasury to review all significant tax regulations issued on or after January 1, 2016.

As required by E.O. 13789, on June 22, 2017, the Treasury Department issued an interim report (June report) identifying eight regulations to be revised or withdrawn. On October 2, 2017, the Treasury Department issued a second report (October report) recommending specific actions with respect to the regulations identified in the June report. In addition, in the October report the Treasury Department explained that “in furtherance of the policies stated in Executive Order 13789, Executive Order 13771, and Executive Order 13777, Treasury and the IRS have initiated a comprehensive review, coordinated by the Treasury Regulatory Reform Task Force, of all tax regulations, regardless of when they were issued. . . . This review will identify tax regulations that are unnecessary, create undue complexity, impose excessive burdens, or fail to provide clarity and useful guidance. . . .” In the October report, the Treasury Department noted that the IRS Office of Chief Counsel had already identified over 200 regulations for potential revocation. These regulations are in the Code of Federal Regulations (CFR) “but are, to varying degrees, unnecessary, duplicative, or obsolete, and force taxpayers to navigate unnecessarily

complex or confusing rules.” The October report also stated that the Treasury Department and the IRS expected to begin the rulemaking process of revoking these regulations in the fourth quarter of 2017.

This notice of proposed rulemaking proposes to remove 298 regulations that have no current or future applicability and, therefore, no longer provide useful guidance. Removing these regulations from the CFR will streamline title 26, Federal Tax Regulations; reduce the volume of regulations taxpayers need to review; and increase clarity of the tax law. The removal of these regulations is unrelated to the substance of rules in the regulations, and no negative inference regarding the stated rules should be made. These regulations are proposed to be removed from the CFR solely because the regulations have no current or future applicability. Removal of these regulations is not intended to alter any non-regulatory guidance that cites to or relies upon these regulations.

This notice of proposed rulemaking also proposes to amend 79 regulations to remove cross-references to the 298 regulations described above. These amendments will further streamline title 26 of the CFR, reduce the volume of regulations taxpayers need to review, and increase clarity of the tax law.

Explanation of Provisions

The tax regulations proposed to be removed fall into one of three categories. The first category includes regulations interpreting provisions of the Code that have been repealed. All of these regulations apply to provisions of the Code that no longer appear in title 26 of the United States Code. The second category includes regulations interpreting Code provisions that, while not repealed, have been significantly revised, and the existing regulations do not account for these statutory changes. To fall in this category, these statutory changes must have rendered the entire regulation inapplicable. The third category includes regulations that, by the terms of the relevant Code provisions or the regulations themselves, are no longer applicable. This category would include, for example, expired temporary regulations; a Code provision that only applies to returns filed before January 1, 1996; or regulations providing for a transition rule that applies only to transactions entered into between January 1, 2000, and March 1, 2001. The specific regulations that fall within each of these three categories are detailed below.

The 79 tax regulations proposed to be amended are regulations that make reference to the 298 tax regulations proposed to be removed. Each amendment removes one or more references to a regulation that is proposed to be removed. For example, § 31.3121(b)(10)–1 is proposed to be amended to remove a reference to § 31.3121(b)(8)–2, which is proposed to be removed. The proposed amendments also include proposed amendments to remove references to regulations in the authority citation for part 602 of title 26 of the CFR, OMB Control Numbers Under the Paperwork Reduction Act, in cases where regulations are proposed to be removed from the CFR and, in the case of §§ 1.103–15AT and 1.103–18 because these regulations were previously removed from the CFR without corresponding amendment to Part 602.

I. Regulations Interpreting Repealed Code Provisions

26 CFR Part 1

Treasury Regulations §§ 1.23-1 through 1.23-6. These regulations provide guidance under former section 23. Former section 23 was repealed by section 11801(a) of the Omnibus Budget Reconciliation Act of 1990, effective November 5, 1990. Public Law No. 101-508.

Treasury Regulations § 1.46-11. These regulations provide guidance under former section 46. Former section 46 was repealed by section 11813 of the Omnibus Budget Reconciliation Act of 1990, effective generally with respect to property placed in service after December 31, 1990. Public Law No. 101-508.

Treasury Regulations §§ 1.56A-1 through 1.56A-5, 1.58-1, and 1.58-9. These regulations provide guidance relating to the alternative minimum tax under section 56A and former section 58. These regulations implement a version of the alternative minimum tax that was repealed by section 701(a) of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986. Public Law No. 99-514.

Treasury Regulations § 1.101-5. These regulations provide guidance under section 101(e). Section 101(e) was repealed by section 421(b)(2) of the Deficit Reduction Act of 1984, generally effective for transfers after July 18, 1984, in taxable years ending after July 18, 1984. Public Law No. 98-369.

Treasury Regulations § 1.103-2. These regulations provide guidance regarding the tax exemption for dividends from shares and stock of federal agencies or instrumentalities under former section 103. Former section 103 was repealed by section 6 of the Public Debt Act of 1942, effective for securities issued after March 28, 1942. Public Law No. 77-510.

Treasury Regulations §§ 1.103-3 through 1.103-6. These regulations provide guidance regarding the tax exemption for interest on United States obligations under former section 103. Former section 103 was repealed in part by section 4 of the Public Debt Act of 1941, effective for obligations issued on or after February 28, 1941. Public Law No. 77-7.

Treasury Regulations § 1.168(f)(8)-1T. These regulations provide guidance under section 168(f)(8). Section 168(f)(8) was repealed by section 201(a) of the Tax Reform Act of 1986, effective with respect to property placed in service after December 31, 1986, in taxable years ending after December 31, 1986. Public Law No. 99-514.

Treasury Regulations § 1.177-1. These regulations provide guidance under section 177. Section 177 was repealed by section 241(a) of the Tax Reform Act of 1986, generally effective with respect to expenditures paid or incurred after December 31, 1986. Public Law No. 99-514.

Treasury Regulations § 1.179A-1. These regulations provide guidance under section 179A. Section 179A was repealed by section 221(a)(34)(A) of the Tax Increase Prevention Act of 2014, effective December 19, 2014. Public Law No. 113-295.

Treasury Regulations §§ 1.244-1 and 1.244-2. These regulations provide guidance under section 244. Section 244 was repealed by section 221(a)(41)(A) of the Tax Increase Prevention Act of 2014, effective December 19, 2014. Public Law No. 113-295.

Treasury Regulations §§ 1.341-1 through 1.341-7. These regulations provide guidance under section 341. Section 341 was temporarily repealed until December 31, 2010, by section 302(e)(4) of the Jobs and Growth Tax Relief and Reconciliation Act of 2003, effective for taxable years beginning after December 31, 2002. Public Law No. 108-27. Section 102 of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, extended the repeal until December 31, 2012. Public Law No. 111-312. Section 102(a) of the American Taxpayer Relief Act of 2012 made the repeal of section 341 permanent. Public Law No. 112-240.

Treasury Regulations §§ 1.405-1 through 1.405-3. These regulations provide guidance under section 405 relating to qualified bond purchase plans. Section 405 was repealed by section 491(a) of the Deficit Reduction Act of 1984, effective for obligations issued after December 31, 1983. Public Law No. 98-369.

Treasury Regulations § 1.501(k)-1. These regulations provide guidance under section 501(s) relating to nonexemption of Communist-controlled organizations. Section 501(s) was repealed by section 221(a)(62) of the Tax Increase Prevention Act of 2014, effective December 19, 2014. Public Law No. 113-295.

Treasury Regulations §§ 1.551-3 through 1.551-5. These regulations provide guidance under section 551. Section 551 was repealed by section 413(a)(1) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law No. 108-357.

Treasury Regulations §§ 1.552-1 through 1.552-5. These regulations provide guidance under section 552. Section 552 was repealed by section 413(a)(1) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law No. 108-357.

Treasury Regulations § 1.553-1. These regulations provide guidance under section 553. Section 553 was repealed by section 413(a)(1) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law No. 108-357.

Treasury Regulations § 1.554-1. These regulations provide guidance under section 554. Section 554 was repealed by section 413(a)(1) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law No. 108-357.

Treasury Regulations §§ 1.555-1 and 1.555-2. These regulations provide guidance under section 555. Section 555 was repealed by section 413(a)(1) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law No. 108-357.

Treasury Regulations §§ 1.556-1 through 1.556-3. These regulations implement section 556. Section 556 was repealed by section 413(a)(1) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law No. 108-357.

Treasury Regulations §§ 1.586-1 and 1.586-2. These regulations provide guidance under section 586. Section 586 was repealed by section 901(c) of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986. Public Law No. 99-514.

Treasury Regulations § 1.595-1. These regulations provide guidance under section 595. Section 595 was repealed by section 1616(b)(8) of the Small Business Job Protection Act of 1996, effective for property acquired (by foreclosure or otherwise) in taxable years beginning after December 31, 1995. Public Law No. 104-188.

Treasury Regulations § 1.621-1. These regulations provide guidance under section 621. Section 621 was repealed by section 11801(a)(28) of the Omnibus Budget Reconciliation Act of 1990, effective November 5, 1990. Public Law No. 101-508.

Treasury Regulations §§ 1.669(a)-1A, 1.669(b)-1A, 1.669(c)-1A through 1.669(c)-3A, 1.669(d)-1A, 1.669(e)-1A, 1.669(e)-2A, 1.669(f)-1A, and 1.669(f)-2A. These regulations provide guidance under section 669. Section 669 was repealed by section 701(d) of the Tax Reform Act of 1976, effective with respect to distributions made in taxable years beginning after December 31, 1975. Public Law No. 94-455.

Treasury Regulations §§ 1.802(b)-1, 1.802-2, and 1.802-4. These regulations provide guidance under section 802. Section 802 was repealed by section 211(a) of the Deficit Reduction Act of 1984, effective for taxable years beginning after December 31, 1983. Public Law No. 98-369.

Treasury Regulations §§ 1.806-1 and 1.806-2. These regulations provide guidance under former section 806. Former section 806 was repealed by section 211(a) of the Deficit Reduction Act of 1984, effective for taxable years beginning after December 31, 1983. Public Law No. 98-369.

Treasury Regulations §§ 1.809-1, 1.809-3, 1.809-7, and 1.809-8. These regulations provide guidance under former section 809 (as enacted by section 2(a) of the Life Insurance Company Income Tax Act of 1959, Pub. L. 86-69). Former section 809 was repealed and replaced with a new section 809 by section 211(a) of the Deficit Reduction Act of 1984, effective for taxable years beginning after December 31, 1983. Public Law No. 98-369.

Treasury Regulations §§ 1.809–9 and 1.809–10. These regulations provide guidance under section 809 (as enacted by section 211(a) of the Deficit Reduction Act of 1984, Pub. L. 98–369). Section 809 was repealed by section 205(a) of the Pension Funding Equity Act of 2004, effective for taxable years beginning after December 31, 2004. Public Law No. 108–218.

Treasury Regulations §§ 1.810–1 and 1.810–4. These regulations provide guidance under former section 810. Former section 810 was repealed by section 211(a) of the Deficit Reduction Act of 1984, effective for taxable years beginning after December 31, 1983. Public Law No. 98–369.

Treasury Regulations §§ 1.821–1 through 1.821–5. These regulations provide guidance under section 821. Section 821 was repealed by section 1024(a)(1) of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986. Public Law No. 99–514.

Treasury Regulations §§ 1.823–1 through 1.823–8. These regulations provide guidance under section 823. Section 823 was repealed by section 1024(a)(1) of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986. Public Law No. 99–514.

Treasury Regulations §§ 1.825–1 through 1.825–3. These regulations provide guidance under section 825. Section 825 was repealed by section 1024(a)(1) of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986. Public Law No. 99–514.

Treasury Regulations §§ 1.921–1T through 1.921–3T. These regulations provide guidance under section 921. Section 921 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law No. 106–519.

Treasury Regulations § 1.922–1. These regulations provide guidance under section 922. Section 922 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law No. 106–519.

Treasury Regulations § 1.923–1T. These regulations provide guidance under section 923. Section 923 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law No. 106–519.

Treasury Regulations §§ 1.924(a)–1T, 1.924(c)–1, 1.924(d)–1, and 1.924(e)–1. These regulations provide guidance under section 924. Section 924 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law No. 106–519.

Treasury Regulations §§ 1.925(a)–1, 1.925(a)–1T, and 1.925(b)–1T. These regulations provide guidance under section 925. Section 925 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law No. 106–519.

Treasury Regulations §§ 1.926(a)–1 and 1.926(a)–1T. These regulations provide guidance under section 926. Section 926 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law No. 106–519.

Treasury Regulations §§ 1.927(b)-1T, 1.927(d)-1, 1.927(e)-1, 1.927(e)-2T, and 1.927(f)-1. These regulations provide guidance under section 927. Section 927 was repealed by section 2 of the FSC Repeal and Extraterritorial Income Exclusion Act of 2000, effective for transactions after September 30, 2000. Public Law No. 106-519.

Treasury Regulations §§ 1.941-1 through 1.941-3. These regulations provide guidance under former section 941. Former section 941 was repealed by section 1053(c) of the Tax Reform Act of 1976, effective for taxable years beginning after December 31, 1975. Public Law No. 94-455.

Treasury Regulations § 1.943-1. These regulations provide guidance under former section 943. Former section 943 was repealed by section 1053(c) of the Tax Reform Act of 1976, effective for taxable years beginning after December 31, 1975. Public Law No. 94-455.

Treasury Regulations § 1.951-2. These regulations coordinate section 951 with section 1247(a). Section 1247 was repealed by section 413(a)(3) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law No. 108-357.

Treasury Regulations §§ 1.963-1, 1.963-4, 1.963-5, 1.963-7, and 1.963-8. These regulations provide guidance under section 963. Section 963 was repealed by section 602(a)(1) of the Tax Reduction Act of 1975, effective for taxable years of foreign corporations beginning after December 31, 1975, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law No. 94-12.

Treasury Regulations § 1.1034-1. These regulations provide guidance under section 1034. Section 1034 was repealed by section 312(b) of the Taxpayer Relief Act of 1997, effective generally for sales and exchanges after May 6, 1997. Public Law No. 105-34.

Treasury Regulations §§ 1.1232-2 and 1.1232-4. These regulations provide guidance under sections 1232 and 1232B. Sections 1232 and 1232B were repealed by section 42(a)(1) of the Deficit Reduction Act of 1984, effective for taxable years ending after July 18, 1984. Public Law No. 98-369.

Treasury Regulations §§ 1.1247-1 through 1.1247-5. These regulations provide guidance under section 1247. Section 1247 was repealed by section 413(a)(3) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law No. 108-357.

Treasury Regulations § 1.1491-1. These regulations provide guidance under section 1491. Section 1491 was repealed by section 1131(a) of the Taxpayer Relief Act of 1997, effective August 5, 1997. Public Law No. 105-34.

Treasury Regulations § 1.1492-1. These regulations provide guidance under section 1492. Section 1492 was repealed by section 1131(a) of the Taxpayer Relief Act of 1997, effective August 5, 1997. Public Law No. 105-34.

Treasury Regulations § 1.1493-1. These regulations provide guidance under section 1493. Section 1493 was repealed by section 103 of the Foreign Investors Tax Act of 1966, effective for taxable years beginning after December 31, 1966. Public Law No. 89-809.

Treasury Regulations §§ 1.1494-1 and 1.1494-2. These regulations provide guidance under section 1494. Section 1494 was repealed by section 1131(a) of the Taxpayer Relief Act of 1997, effective August 5, 1997. Public Law No. 105-34.

Treasury Regulations §§ 1.6035-1 and 1.6035-3. These regulations provide guidance under former section 6035. Former section 6035 was repealed by section 413(c)(26) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law No. 108-357.

26 CFR Part 5c

Treasury Regulations §§ 5c.103-1 through 5c.103-3. These regulations provide guidance relating to section 168(f)(8). Section 168(f)(8) was repealed by section 201(a) of the Tax Reform Act of 1986, effective with respect to property placed in service after December 31, 1986, in taxable years ending after December 31, 1986. Public Law No. 99-514.

Treasury Regulations §§ 5c.168(f)(8)-1 through 5c.168(f)(8)-11. These regulations provide guidance under section 168(f)(8). Section 168(f)(8) was repealed by section 201(a) of the Tax Reform Act of 1986, effective with respect to property placed in service after December 31, 1986, in taxable years ending after December 31, 1986. Public Law No. 99-514.

26 CFR Part 5f

Treasury Regulations § 5f.168(f)(8)-1. These regulations implement the transitional rules provided by section 208(d)(2) and (3) of the Tax Equity and Fiscal Responsibility Act of 1982, Public Law No. 97-248, for certain safe harbor leases under section 168(f)(8). Section 168(f)(8) was repealed by section 201(a) of the Tax Reform Act of 1986, effective with respect to property placed in service after December 31, 1986, in taxable years ending after December 31, 1986. Public Law No. 99-514.

26 CFR Part 7

Treasury Regulations §§ 7.105-1 and 7.105-2. These regulations provide guidance under section 105(d) relating to the taxation of disability payments. Section 105(d) was repealed by section 122(b) of the Social Security Amendments of 1983, effective for taxable years beginning after December 31, 1983. Public Law No. 98-21.

26 CFR Part 31

Treasury Regulations § 31.3121(a)(9)-1. These regulations provide guidance under section 3121(a)(9) relating to payments to employees for nonwork periods. Section 3121(a)(9) was repealed by section 324(a)(3)(B) of the Social Security Amendments of 1983, effective with respect to remuneration paid after December 31, 1983. Public Law No. 98-21.

Treasury Regulations §§ 31.3121(k)-1 through 31.3121(k)-4. These regulations implement section 3121(k) and provide guidance on the constructive filing of waivers of exemption from social security taxes by certain tax-exempt organizations. Section 3121(k) was repealed by section 102(b)(2) of the Social Security Amendments of 1983, effective April 20, 1983. Public Law No. 98-21.

26 CFR Part 48

Treasury Regulations § 48.4041-18. These regulations provide guidance under section 4041(k). Section 4041(k) was repealed by section 301(c)(6) of the American Jobs Creation Act of 2004, effective for fuel sold or used after December 31, 2004. Public Law No. 108-357.

Treasury Regulations § 48.4091-3. These regulations provide guidance under section 4091. Section 4091 was repealed by section 853(d)(1) of the American Jobs Creation Act of 2004, effective with respect to aviation-grade kerosene removed, entered, or sold after December 31, 2004. Public Law No. 108-357.

26 CFR Part 49

Treasury Regulations §§ 49.4263-1 through 49.4263-4. These regulations provide rules relating to commutation tickets, transportation payments not exceeding \$0.60, air transportation provided to certain organizations, and services provided to members of the armed forces under former section 4263. Former section 4263 was repealed by section 205(c)(1) of the Airport and Airway Development Act of 1970, effective July 1, 1970. Public Law No. 91-258.

26 CFR Part 54

Treasury Regulations § 54.4972-1. These regulations provide guidance under former section 4972 relating to the tax on excess contributions for self-employed individuals. Former section 4972 was repealed by section 237(c)(1) of the Tax Equity and Fiscal Responsibility Act of 1982, effective for taxable years beginning after December 31, 1983. Public Law No. 97-248.

Treasury Regulations § 54.4981A-1T. These regulations provide guidance under section 4981A relating to the tax on excess distributions and excess accumulations, which section was redesignated as section 4980A by section 1011A(g) of the Technical and Miscellaneous Revenue Act of 1988. Public Law No. 100-647. Section 4980A in turn was repealed by section 1073(c) of the Taxpayer Relief Act of 1997. Public Law No. 105-34. The excess distribution repeal was effective for distributions received after December 31, 1996. The excess retirement accumulation repeal was effective for estates of decedents dying after December 31, 1996.

26 CFR Part 301

Treasury Regulations § 301.6035-1. These regulations provide guidance under former section 6035. Former section 6035 was repealed by section 413(c)(26) of the American Jobs Creation Act of 2004, effective for taxable years of foreign corporations beginning after December 31, 2004, and for taxable years of United States shareholders with or within which such taxable years of foreign corporations end. Public Law No. 108-357.

Treasury Regulations § 301.6241-1T. These regulations provide guidance under former section 6241. Former section 6241 was repealed by section 1307 (c)(1) of the Small Business Job Protection Act of 1996, effective for taxable years beginning after December 31, 1996. Public Law No. 104-188.

Treasury Regulations § 301.6245-1T. These regulations provide guidance under former section 6245. Former section 6245 was repealed by section 1307 (c)(1) of the Small Business Job Protection Act of 1996, effective for taxable years beginning after December 31, 1996. Public Law No. 104-188.

Treasury Regulations § 301.6501(o)-1. These regulations provide guidance under section 6501 for the work incentive program credit carryback. The work incentive program credit under sections 40, 50A, and 50B was repealed by section 474(m) of the Deficit Reduction Act of 1984, effective for taxable years beginning after December 31, 1983. Public Law No. 98-369.

II. Regulations Interpreting Code Provisions That Have Been Significantly Revised

26 CFR Part 1

Treasury Regulations § 1.42-2. These regulations provide guidance under section 42. Section 3003(f) of the Housing and Economic Recovery Act of 2008 revised section 42(d)(6), removing the requirement of a waiver upon application by the taxpayer and provided that the 10-year rule did not apply to any Federal- or State-assisted building, effective generally for buildings placed in service after July 30, 2008, rendering these regulations no longer applicable. Public Law No. 110-289.

Treasury Regulations §§ 1.103(n)-1T through 1.103(n)-7T. These regulations provide guidance under section 103(n). Section 103 was revised by section 1301 of the Tax Reform Act of 1986 by the removal of section 103(n), effective generally for bonds issued after August 15, 1986, rendering these regulations no longer applicable. Public Law No. 99-514.

Treasury Regulations §§ 1.178-2 and 1.178-3. These regulations provide guidance under former section 178(b) and section 178(c). Revisions to section 178 in section 201(d)(2) of the Tax Reform Act of 1986, effective for property placed in service after December 31, 1986, in taxable years ending after December 31, 1986, rendered these regulations no longer applicable. Public Law No. 99-514.

Treasury Regulations §§ 1.401-11 through 1.401-13. These regulations provide rules relating to special requirements for plans benefitting owner-employees under section 401. Section 401 was revised by section 237 of the Tax Equity and Fiscal Responsibility Act of 1982, effective for taxable years beginning after December 31, 1983, rendering these regulations no longer applicable. Public Law No. 97-248.

Treasury Regulations §§ 1.401(e)-1 through 1.401(e)-6. These regulations provide rules relating to special requirements for plans benefitting owner-employees under section 401. Section 401 was revised by section 237 of the

Tax Equity and Fiscal Responsibility Act of 1982, effective for taxable years beginning after December 31, 1983, rendering these regulations no longer applicable. Public Law No. 97-248.

Treasury Regulations §§ 1.404(a)-4 through 1.404(a)-7 and § 1.404(a)-9. These regulations set forth rules relating to the deductible limit for certain retirement plan contributions under section 404. Revisions to section 404(a)(1) by section 1013(c)(1) of the Employee Retirement Income Security Act of 1974, effective for plan years beginning after September 2, 1974, rendered these regulations no longer applicable. Public Law No. 93-406.

Treasury Regulations § 1.410(b)-1. These regulations provide minimum coverage requirements under section 410(b). Revisions to section 410(b) by section 1112(a) of the Tax Reform Act of 1986, effective generally for plan years beginning after December 31, 1988, rendered these regulations no longer applicable. Public Law No. 99-514.

Treasury Regulations § 1.412(l)(7)-1. These regulations provide mortality tables used to determine current liability pursuant to section 412(l)(7)(C)(ii)(II). Section 412 was revised by section 111(a) of the Pension Protection Act of 2006 by the removal of section 412(l)(7), effective for plan years beginning after December 31, 2007, rendering these regulations no longer applicable. Public Law No. 109-280.

Treasury Regulations § 1.665(f)-1A. These regulations provide for the treatment of undistributed capital gains under section 665(f). Section 665 was revised by section 701(d)(3) of the Tax Reform Act of 1976 by the removal of section 665(f), effective for distributions made in taxable years beginning after December 31, 1975, rendering these regulations no longer applicable. Public Law No. 94-455.

Treasury Regulations § 1.665(g)-1A. These regulations provide the applicable definition of capital gain distribution under section 665(g). Section 665 was revised by section 701(d)(3) of the Tax Reform Act of 1976 by the removal of section 665(g), effective for distributions made in taxable years beginning after December 31, 1975, rendering these regulations no longer applicable. Public Law No. 94-455.

Treasury Regulations § 1.667(a)-1A. These regulations provide guidance under section 667. Section 701(a)(1) of the Tax Reform Act of 1976 revised section 667, effective for taxable years beginning after December 31, 1975, rendering these regulations no longer applicable. Public Law No. 94-455.

Treasury Regulations § 1.831-4. These regulations provide guidance relating to the election under former section 831(b) for a multiple line company to be taxed on total income. Section 1024(a)(4) of the Tax Reform Act of 1986 revised section 831(b), effective for taxable years beginning after December 31, 1986, rendering these regulations no longer applicable. Public Law No. 99-514.

26 CFR Part 5f

Treasury Regulations § 5f.103-3. These regulations provide guidance under section 103(l). Section 103 was revised by section 1301 of the Tax Reform Act of 1986 by the removal of section 103(l), effective generally for bonds issued after August 15, 1986, rendering these regulations no longer applicable. Public Law No. 99-514.

26 CFR Part 7

Treasury Regulations § 7.704-1. These regulations provide guidance under section 704(d). Section 201(b)(1) of the Revenue Act of 1978 revised section 704(d), effective for taxable years beginning after December 31, 1978, rendering these regulations no longer applicable. Public Law No. 95-600.

26 CFR Part 11

Treasury Regulations § 11.401(d)(1)-1. These regulations provide rules relating to special requirements for plans benefitting owner-employees under section 401. Section 401 was revised by section 237 of the Tax Equity and Fiscal Responsibility Act of 1982, effective for taxable years beginning after December 31, 1983, rendering these regulations no longer applicable. Public Law No. 97-248.

Treasury Regulations § 11.402(e)(4)(A)-1. These regulations provide rules on lump sum distributions in the case of an employee who has separated from service. Section 402 was revised by section 104 of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986, rendering these regulations no longer applicable. Public Law No. 99-514.

Treasury Regulations § 11.402(e)(4)(B)-1. These regulations provide rules on an election to treat an amount as a lump sum distribution under section 402 (e)(4)(A). Section 402 was revised by section 104 of the Tax Reform Act of 1986, effective for taxable years beginning after December 31, 1986, rendering these regulations no longer applicable. Public Law No. 99-514.

26 CFR Part 16

Treasury Regulations § 16.3-1. These regulations provide guidance under section 6048. Section 1901(a) of the Small Business Job Protection Act of 1996 revised section 6048, effective generally August 20, 1996, rendering these regulations no longer applicable. Public Law No. 104-188. Because these regulations are the only regulations in part 16 of the CFR, part 16 of the CFR is proposed to be removed.

26 CFR Part 20

Treasury Regulations § 20.2201-1. These regulations provide guidance under section 2201. Section 103(a) of the Victims of Terrorism Tax Relief Act of 2001 revised section 2201, effective for estates of certain decedents dying on or after September 11, 2001, rendering these regulations no longer applicable. Public Law No. 107-134.

26 CFR Part 31

Treasury Regulations § 31.3121(b)(8)-2. These regulations provide guidance under section 3121(b)(8)(B). Section 102 of the Social Security Amendments of 1983 revised section 3121(b)(8)(B), effective generally with respect to services

performed after December 31, 1983, by removing the Federal Insurance Contributions Act (FICA) tax exemption for organizations described in section 501(c)(3) which are exempt from income tax under section 501(a), rendering these regulations no longer applicable. Public Law No. 98–21.

26 CFR Part 49

Treasury Regulations §§ 49.4252–1, 49.4252–3, 49.4252–6, and 49.4252–7. These regulations provide rules relating to general telephone services (as defined under former section 4252(a)), telegraph services (as defined under former section 4252(c)), wire mileage services (as defined under section 4252(e)), and wire and equipment services (as defined under section 4252(f)). Section 302 of the Excise Tax Reduction Act of 1965 revised section 4252 to remove these subsections and, accordingly, the tax on the described services, effective generally January 1, 1966, rendering these regulations no longer applicable. Public Law No. 89–44.

Treasury Regulations §§ 49.4253–8 and 49.4253–9. These regulations provide rules under former section 4053(h) and former section 4053(i) relating to wire mileage services. Section 302 of the Excise Tax Reduction Act of 1965 revised section 4253 to remove these subsections, effective generally January 1, 1966, rendering these regulations no longer applicable. Public Law No. 89–44.

26 CFR Part 301

Treasury Regulations § 301.6048–1. These regulations provide guidance under section 6048. Section 1901(a) of the Small Business Job Protection Act of 1996 revised section 6048, effective generally August 20, 1996, rendering these regulations no longer applicable. Public Law No. 104–188.

Treasury Regulations § 301.6511(d)–7. These regulations provide guidance under former section 6511(d)(7). Section 6511 was revised by section 8(b)(2) of an act to revise miscellaneous timing requirements of the revenue laws, and for other purposes, by the removal of former section 6511(d)(7), effective for carrybacks arising in taxable years beginning after November 10, 1978, rendering these regulations no longer applicable. Public Law No. 95–628.

26 CFR Part 404

Treasury Regulations § 404.6048–1. These regulations provide guidance under section 6048. Section 1901(a) of the Small Business Job Protection Act of 1996 revised section 6048, effective generally August 20, 1996, rendering these regulations no longer applicable. Public Law No. 104–188.

III. Regulations Having No Future Applicability Under the Code or Regulations

26 CFR Part 1

Treasury Regulations § 1.56–1. These regulations provide guidance under section 56. The alternative minimum tax book income adjustment described in these regulations was only in effect for taxable years beginning in 1987 through 1989.

Treasury Regulations § 1.61-2T. These regulations provide guidance under section 61. These regulations apply only to fringe benefits for taxable years 1985 through 1988.

Treasury Regulations §§ 1.132-1T, 1.132-2T, 1.132-3T, 1.132-4T, 1.132-5T, 1.132-6T, 1.132-7T, and 1.132-8T. These regulations provide guidance under section 132. These regulations apply only to fringe benefits for taxable years 1985 through 1988.

Treasury Regulations §§ 1.148-1A through 1.148-6A, 1.148-9A, 1.148-10A, 1.149(d)-1A, and 1.150-1A. These regulations provide guidance under sections 148A, 149A, and 150A. These regulations apply only to bonds sold prior to July 8, 1997.

Treasury Regulations § 1.165-13T. These regulations provide guidance under section 165. These regulations apply only to losses attributable to straddles (in general, offsetting positions in personal property as described in section 1092) entered into before January 1, 1982.

Treasury Regulations § 1.401-4. These regulations provide nondiscrimination rules under section 401(a)(4). These regulations generally apply only to plan years beginning before January 1, 1994.

Treasury Regulations § 1.401-5. These regulations provide guidance under section 401. These regulations provide rules for correcting provisions for a plan put into effect before September 2, 1974, and to which the provisions of section 401(b) (which became effective September 2, 1974) do not apply.

Treasury Regulations § 1.401-8. These regulations provide guidance under section 401. These regulations apply only to custodial accounts prior to January 1, 1974.

Treasury Regulations § 1.402(e)-1. These regulations provide guidance under section 402. These regulations provide rules on distributions made after December 31, 1953, and before January 1, 1955, as a result of certain plan terminations.

Treasury Regulations § 1.404(a)-2A. These regulations provide guidance under section 404. These regulations specify information that must be furnished for an employer to claim a retirement plan deduction for a taxable year ending on or after December 31, 1971, and before December 31, 1975.

Treasury Regulations § 1.404(a)(8)-1T. These regulations provide guidance under section 404. These regulations apply the provisions of a technical correction in anticipation of enactment of that correction and are no longer applicable pursuant to subsequent legislation.

Treasury Regulations § 1.404(e)-1. These regulations provide guidance under section 404. These regulations provide rules regarding deductions for retirement plan contributions on behalf of self-employed individuals for years before January 1, 1974.

Treasury Regulations § 1.411(a)-9. These regulations provide guidance under section 411. These regulations provide break-in-service rules that are no longer applicable.

Treasury Regulations § 1.411(d)-5. These regulations provide guidance under section 411. They provide rules on a special class-year vesting rule, which generally does not apply for plan years beginning after December 31, 1988.

Treasury Regulations § 1.412(b)-5. These regulations provide guidance under section 412. These regulations relate to an amortization election that was available to a multiemployer plan for a plan year beginning before January 1, 1982.

Treasury Regulations § 1.412(c)(1)-3T. These regulations provide guidance under section 412. These regulations provide rules on applying the minimum funding requirements to restored plans. These regulations were issued as temporary regulations on October 22, 1990, and expired in 1993, pursuant to section 7805(e)(2).

Treasury Regulations §§ 1.453-4 through 1.453-6 and 1.453-10. These regulations provide guidance under section 453 relating to installment sales. These regulations do not apply to installment sales occurring in taxable years ending after October 19, 1980.

Treasury Regulations § 1.453A-2. These regulations provide guidance under section 453A. These regulations do not apply to any taxable year beginning after December 31, 1986.

Treasury Regulations § 1.475(b)-4. These regulations provide guidance under section 475. These regulations provide transitional rules for section 475 identification purposes for periods before February 1, 1994.

Treasury Regulations § 1.503(e)-4. These regulations provide guidance under section 503. These regulations provide rules relating to the denial of deductions with respect to gifts or contributions made before January 1, 1970.

Treasury Regulations §§ 1.593-1 through 1.593-11. These regulations implement section 593(a) through (d). Section 593(a) through (d) does not apply to taxable years beginning after December 31, 1995.

Treasury Regulations § 1.802-5. These regulations provide guidance under section 802(a)(3). Section 802(a)(3) applies only for taxable years beginning in 1959 or 1960.

Treasury Regulations §§ 1.803-1 through 1.803-7. These regulations provide guidance under section 803. These regulations apply only to taxable years beginning after December 31, 1953, and before January 1, 1955.

Treasury Regulations §§ 1.822-1 and 1.822-2. These regulations provide guidance under section 822. These regulations apply only to taxable years beginning after December 31, 1953, but before January 1, 1955, and ending after August 16, 1954.

Treasury Regulations § 1.832-7T. These regulations provide guidance under section 832. These regulations apply only to taxable years ending before January 1, 1990.

Treasury Regulations § 1.962-4. These regulations provide guidance under section 962. These regulations apply only to taxable years beginning before January 1, 1966.

Treasury Regulations § 1.6049-7T. These regulations provide guidance under section 6049. The guidance in these temporary regulations was incorporated into § 1.6049-7(f)(2)(i)(G)(2) in T.D. 8431, which was published in the **Federal Register** on September 3, 1992.

Treasury Regulations § 1.6050H-1T. These regulations provide guidance under section 6050H. These regulations apply only to information reporting of mortgage interest received after December 31, 1984, and before January 1, 1988.

Treasury Regulations § 1.6654-4. These regulations provide guidance under section 6654. These regulations apply only to underpayment of estimated tax for taxable years beginning after December 31, 1970, and ending before January 1, 1972.

26 CFR Part 5

Treasury Regulations § 5.856-1. These regulations provide transition rules for extensions of a grace period for treating certain property as foreclosure property under section 856(e), as revised by section 363(c) of the Revenue Act of 1978, effective for extensions granted after November 6, 1978, for periods beginning after December 31, 1977. Public Law No. 95-600. These regulations do not apply to extensions filed on or after March 29, 1980.

26 CFR Part 11

Treasury Regulations § 11.404(a)(6)-1. These regulations provide guidance under section 404. These regulations provide rules regarding an election pursuant to section 402 of the Tax Reduction Act of 1975, Public Law No. 94-12, to apply the provisions of section 404(a)(6) before the generally applicable effective date (plan years beginning on or after January 1, 1976) for existing plans.

26 CFR Part 13

Treasury Regulations § 13.4. These regulations provide rules relating to arbitrage bonds under section 103. These regulations were published in the **Federal Register** in 1970 (T.D. 7072) and were superseded by a document published in the **Federal Register** on May 3, 1973 (T.D. 7273). Current regulations relating to arbitrage bonds are found in §§ 1.148-1 through 1.148-11.

26 CFR Part 19

Treasury Regulations § 19.3-1. These regulations provide guidance to determine the appropriate interest rate for purposes of section 483. These regulations were published in the **Federal Register** on April 7, 1964, and were superseded by §§ 1.483-1 and 1.483-2, which were published in the **Federal Register** on January 25, 1966. T.D. 6873. Because these regulations are the only regulations in part 19 of the CFR, part 19 of the CFR is proposed to be removed.

26 CFR Part 25

Treasury Regulations § 25.2522(a)-2. These regulations provide guidance under section 2522. These regulations pertain only to transfers made before August 1, 1969.

26 CFR Part 49

Treasury Regulations § 49.4251-3. These regulations provide guidance under section 4251. These regulations provide transition rules for 1959 returns with respect to the applicability of §§ 49.4251-1, 49.4251-2, and 49.4251-4 (telephone excise tax regulations). These regulations are no longer applicable because the transition period has ended.

Treasury Regulations § 49.4263-6. These regulations provide guidance under section 4263. These regulations apply only to services provided prior to November 16, 1962.

26 CFR Part 55

Treasury Regulations § 55.4981-1. These regulations provide guidance under section 4981. These regulations apply only to taxable years ending on or before January 1, 1987.

26 CFR Part 148

Treasury Regulations § 148.1-5. These regulations provide guidance under section 4216(b). These regulations were superseded by §§ 48.4216(b)-1 through 48.4216(b)-4, effective April 23, 1979. Because these regulations are the only regulations in part 148 of the CFR, part 148 of the CFR is proposed to be removed.

26 CFR Part 301

Treasury Regulations § 301.6096-2. These regulations provide guidance under section 6096. These regulations apply only to taxable years ending on or after December 31, 1972, and beginning before January 1, 1973.

Treasury Regulations §§ 301.6501(o)-2 and 301.6501(o)-3. These regulations provide guidance under section 6501. These regulations do not apply to taxable years beginning on or after September 4, 1982.

Treasury Regulations § 301.6511(g)-1. These regulations provide guidance under section 6511. These regulations do not apply to taxable years beginning on or after September 4, 1982.

Treasury Regulation § 301.6723-1A. These regulations provide guidance under section 6723. These regulations apply only to information returns and payee statements due after December 31, 1986, and before January 1, 1990.

IV. Proposed Applicability Date

The removal of these regulations is proposed to be applicable as of the date the Treasury decision adopting this notice of proposed rulemaking is published in the **Federal Register**.

Special Analyses

These regulations propose to remove regulations that have no current or future applicability. Therefore, the regulations will have no economic effect and do not impose a collection of information on small entities. An economic analysis under E.O. 12866 and an analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) are not required. Pursuant to section 7805(f) of the Code, this notice of proposed rulemaking has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are timely submitted to the IRS as prescribed in the preamble under the “ADDRESSES” section. The Treasury Department and the IRS request comments on all aspects of these proposed regulations, including whether any of the regulations proposed to be removed continue to serve any useful purpose and should not be removed and whether there are other regulations that no longer serve a useful purpose and should be removed. All comments submitted will be made available at www.regulations.gov or upon request. A public hearing may be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these proposed regulations is Mark A. Bond of the Office of the Associate Chief Counsel (Procedure and Administration).

* * * * *

Proposed Amendments to the Regulations

Accordingly, 26 CFR parts 1, 5, 5c, 5f, 7, 11, 13, 16, 19, 20, 25, 31, 48, 49, 54, 55, 148, 301, 404, 601, and 602 are proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by:

1. Removing the entries for §§ 1.23–1 through 1.23–6, 1.42–2, 1.56–1, 1.58–9, 1.61–2T, and 1.132–0 through 1.132–8T;
2. Adding entries in alphabetical order for §§ 1.132–0 through 1.132–8; and
3. Removing the entries for §§ 1.168(f)(8)–1T, 1.179A–1, 1.401–12, 1.475(b)–4, 1.809–10, 1.924(c)–1, 1.924(d)–1, 1.924(e)–1, 1.925(a)–1, 1.925(a)–1T, 1.925(b)–1T, 1.927(d)–1, 1.927(e)–1, 1.927(e)–2T, 1.927(f)–1, “1.6035–1 through 1.6035–3”, and 1.6050H–1T to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Sections 1.132–0 through 1.132–8 also issued under 26 U.S.C. 132. * * *

§§ 1.23–1 through 1.23–6 [Removed]

Par. 2. Sections 1.23–1 through 1.23–6 are removed.

§ 1.42-2 [Removed and Reserved]

Par. 3. Section 1.42-2 is removed and reserved.

§ 1.46-11 [Removed]

Par. 4. Section 1.46-11 is removed.

§ 1.56-1 [Removed]

Par. 5. Section 1.56-1 is removed.

§ 1.56(g)-1 [Amended]

Par. 6. In § 1.56(g)-1, paragraph (d)(2)(ii)(A) is removed and reserved.

§§ 1.56A-1 through 1.56A-5 [Removed]

Par. 7. Sections 1.56A-1 through 1.56A-5 are removed.

§ 1.58-1 [Removed and Reserved]

Par. 8. Section 1.58-1 is removed and reserved.

§ 1.58-9 [Removed]

Par. 9. Section 1.58-9 is removed.

§ 1.61-2T [Removed]

Par. 10. Section 1.61-2T is removed.

§ 1.61-21 [Amended]

Par. 11. Section 1.61-21 is amended by removing the last sentence in paragraph (a)(6).

§ 1.72-15 [Amended]

Par. 12. Section 1.72-15 is amended by removing the last sentence in paragraph (g).

§ 1.72-17A [Amended]

Par. 13. Section 1.72-17A is amended by removing the last sentence in paragraph (e)(2)(v).

§ 1.72-18 [Amended]

Par. 14. Section 1.72-18 is amended by removing the last sentence in paragraph (b)(1)(iii).

§ 1.78-1 [Amended]

Par. 15. Section 1.78-1 is amended by:

1. In paragraph (a), removing the fifth sentence.
2. In paragraph (f), removing “§ 1.902-1, § 1.904-5, § 1.960-3, § 1.960-4, and § 1.963-4” and adding “§§ 1.902-1, 1.904-5, 1.960-3, and 1.960-4”.

§ 1.101-5 [Removed and Reserved]

Par. 16. Section 1.101-5 is removed and reserved.

§ 1.101-6(a) [Amended]

Par. 17. Section 1.101-6(a) is amended by removing the words “1.101-4, and 1.101-5” from the first sentence and adding in their place the words “and 1.101-4”.

§§ 1.103-2 through 1.103-6 [Removed and Reserved]

Par. 18. Sections 1.103-2 through 1.103-6 are removed and reserved.

§§ 1.103(n)-1T through 1.103(n)-7T [Removed]

Par. 19. Sections 1.103(n)-1T through 1.103(n)-7T are removed.

§ 1.132-1 [Amended]

Par. 20. Section 1.132-1 is amended by removing the last sentence of paragraph (g).

§§ 1.132-1T, 1.132-2T, 1.132-3T, 1.132-4T, 1.132-5T, 1.132-6T, 1.132-7T, and 1.132-8T [Removed]

Par. 21. Sections 1.132-1T, 1.132-2T, 1.132-3T, 1.132-4T, 1.132-5T, 1.132-6T, 1.132-7T, and 1.132-8T are removed.

§§ 1.148-1A through 1.148-6A, 1.148-9A, and 1.148-10A [Removed and Reserved]

Par. 22. Sections 1.148-1A through 1.148-6A, 1.148-9A, and 1.148-10A are removed and reserved.

§ 1.149(d)-1A [Removed]

Par. 23. Section 1.149(d)-1A is removed.

§ 1.150-1A [Removed]

Par. 24. Section 1.150-1A is removed.

§ 1.162-25T [Amended]

Par. 25. Section 1.162-25T is amended by removing the language “1.61-2T” and adding “1.61-21(d)” in its place in the fourth sentence in Example 1 of paragraph (c).

§ 1.165-13T [Removed]

Par. 26. Section 1.165-13T is removed.

§ 1.166-4 [Amended]

Par. 27. Section 1.166-4 is amended by:

1. Removing paragraphs (d)(2) and (3).
2. Removing the designation “(1)” after the heading of paragraph (d).

§ 1.168(f)(8)-1T [Removed]

Par. 28. Section 1.168(f)(8)-1T is removed.

§ 1.177-1 [Removed]

Par. 29. Section 1.177-1 is removed.

§§ 1.178-2 and 1.178-3 [Removed]

Par. 30. Sections 1.178-2 and 1.178-3 are removed.

§ 1.179A-1 [Removed and Reserved]

Par. 31. Section 1.179A-1 is removed and reserved.

§§ 1.244-1 and 1.244-2 [Removed]

Par. 32. Sections 1.244-1 and 1.244-2 are removed.

§ 1.274-6T [Amended]

Par. 33. Section 1.274-6T is amended by:

1. Removing the reference “§ 1.61-2T(f) (5) and (6)” and adding in its place “§ 1.61-21(f)(5) and (6)” in paragraphs (a)(3)(i)(E) and (a)(3)(ii)(E).
2. Removing the reference “§ 1.61-2T(f)(3)” and adding in its place “§ 1.61-21(f)(3)” in paragraphs (a)(3)(i)(F), (a)(3)(ii) introductory text, and (a)(3)(ii)(F).
3. Removing the reference “§ 1.61-2T(d)(1)(ii)” and adding in its place “§ 1.61-21(d)(1)(ii)” in paragraphs (a)(3)(i)(E), (a)(3)(ii)(E), and (e)(3).
4. Removing the reference “§ 1.61-2T(e)(2)” and adding in its place “§ 1.61-21(e)(2)” in paragraph (e)(4).
5. Removing the reference “§ 1.132-5T(g)” and adding in its place “§ 1.132-5(g)” in the last sentence in paragraph (b)(1).
6. Removing the reference “§ 1.132-5T(g)(3)” and adding in its place “§ 1.132-5(g)(3)” in the last sentence in paragraph (b)(3).

§§ 1.341-1 through 1.341-7 [Removed]

Par. 34. Sections 1.341-1 through 1.341-7 are removed.

§ 1.381(c)(11)-1 [Amended]

Par. 35. Section 1.381(c)(11)-1 is amended by:

1. Removing “and § 1.404(a)-9” in the second sentence in paragraph (b)(1).
2. Removing “and § 1.401-5” in the last sentence in paragraph (b)(2).
3. Removing “§ 1.404(a)-7, paragraph (e) of § 1.404(a)-9, and” in the parenthetical of the second sentence of paragraph (d)(2).
4. Removing “computed in accordance with the rules in paragraph (e)(2) of § 1.404(a)-9 for computing limitations when a profit-sharing plan has terminated” in the third sentence of paragraph (d)(4).
5. Removing “and § 1.404(a)-9” in the second sentence in paragraph (i).

Par. 36. Section 1.401-1 is amended by:

1. Removing “(see paragraph (e) of § 1.401-11)” in paragraph (a)(3)(iii).
2. Removing “and, in addition, see § 1.401-12 for special rules as to plans covering owner-employees” in the parenthetical in paragraph (a)(3)(v).
3. Removing “§ 1.401-4” and adding “§§ 1.401(a)(4)-0 through 1.401(a)(4)-13” in its place in paragraph (a)(3)(vi).
4. Revising the last sentence in paragraph (a)(4).
5. Removing “1.401-4” and adding “1.401(a)(4)-0 through 1.401(a)(4)-13” in its place in the fifth sentence of paragraph (b)(1)(ii).
6. Removing “ , 1.404(a)-2A,” from the last sentence in paragraph (e)(2).

The revision reads as follows:

§ 1.401-1 Qualified pension, profit-sharing, and stock bonus plans.

(a) * * *

(4) * * * See, generally, § 1.401-10.

* * * * *

§ 1.401-3 [Amended]

Par. 37. Section 1.401-3 is amended by:

1. Removing “(see § 1.401-12)” in the last sentence of paragraph (a)(1).
2. Adding “of the Treasury Regulations in effect on April 1, 2017” to the end of paragraph (e)(5).

§§ 1.401-4 and 1.401-5 [Removed and Reserved]

Par. 38. Sections 1.401-4 and 1.401-5 are removed and reserved.

§ 1.401-6 [Amended]

Par. 39. Section 1.401-6 is amended by removing “(see paragraph (c) of § 1.401-4)” in paragraph (d).

§ 1.401-8 [Removed and Reserved]

Par. 40. Section 1.401-8 is removed and reserved.

§ 1.401-10 [Amended]

Par. 41. Section 1.401-10 is amended by removing the third through seventh sentences in paragraph (a)(1).

§§ 1.401-11 through 1.401-13 [Removed and Reserved]

Par. 42. Sections 1.401-11 through 1.401-13 are removed and reserved.

§§ 1.401(e)-1 through 1.401(e)-6 [Removed]

Par. 43. Sections 1.401(e)-1 through 1.401(e)-6 are removed.

§ 1.401(f)-1 [Amended]

Par. 44. Section 1.401(f)-1 is amended by removing the last sentence in paragraph (a).

§ 1.402(a)-1 [Amended]

Par. 45. Section 1.402(a)-1 is amended by:

1. Removing and reserving paragraph (a)(6)(v).
2. Removing the last sentence in paragraph (a)(6)(vi).

§ 1.402(e)-1 [Removed and Reserved]

Par. 46. Section 1.402(e)-1 is removed and reserved.

§ 1.403(a)-1 [Amended]

Par. 47. Section 1.403(a)-1 is amended by removing “through 1.401-13” in the last sentence in paragraph (f).

§ 1.404(a)-1 [Amended]

Par. 48. Section 1.404(a)-1 is amended by removing “and § 1.404(e)-1” from the last sentence in paragraph (a)(1).

§ 1.404(a)-2 [Amended]

Par. 49. Section 1.404(a)-2 is amended by removing “see § 1.404(a)-2A” and adding “and before December 31, 1975, see § 1.404(a)-2A of the Treasury Regulations in effect on April 1, 2017” in its place in the second sentence in paragraph (i).

§ 1.404(a)-2A [Removed]

Par. 50. Section 1.404(a)-2A is removed.

§ 1.404(a)-3 [Amended]

Par. 51. Section 1.404(a)-3 is amended in paragraph (a) by removing the tenth sentence and removing “(see § 1.404(a)-4)” in the last sentence.

§§ 1.404(a)-4 through 1.404(a)-7 [Removed and Reserved]

Par. 52. Sections 1.404(a)-4 through 1.404(a)-7 are removed and reserved.

§ 1.404(a)-8 [Amended]

Par. 53. Section 1.404(a)-8 is amended by removing the second sentence in paragraph (b).

§ 1.404(a)-9 [Removed and Reserved]

Par. 54. Section 1.404(a)-9 is removed and reserved.

§ 1.404(a)-10 [Amended]

Par. 55. Section 1.404(a)-10 is amended by:

1. Removing “and § 1.404(a)-9” in the three places it appears in paragraph (b).

2. Removing the second sentence in paragraph (b).

§ 1.404(a)(8)-1T [Removed]

Par. 56. Section 1.404(a)(8)-1T is removed.

§ 1.404(e)-1 [Removed and Reserved]

Par. 57. Section 1.404(e)-1 is removed and reserved.

§ 1.404(e)-1A [Amended]

Par. 58. Section 1.404(e)-1A is amended by removing the third sentence in paragraph (a).

§§ 1.405-1 through 1.405-3 [Removed]

Par. 59. Sections 1.405-1 through 1.405-3 are removed.

§ 1.410(a)-1 [Amended]

Par. 60. Section 1.410(a)-1 is amended by:

1. Removing “§ 1.410(b)-1” and adding “§§ 1.410(b)-2 through 1.410(b)-10” in its place in paragraph (a)(3).
2. Removing “Section 1.410(b)-1 provides” and adding “Sections 1.410(b)-2 through 1.410(b)-10 provide” in its place in paragraph (b)(8).
3. Removing the second sentence in paragraph (c)(2).

§ 1.410(b)-0 [Amended]

Par. 61. Section 1.410(b)-0 is amended by:

1. Removing “§§ 1.410(b)-1” and adding “§§ 1.410(b)-2” in its place in the introductory text.
2. Removing the listing for “§ 1.410(b)-1” and each of its paragraphs.

§ 1.410(b)-1 [Removed and Reserved]

Par. 62. Section 1.410(b)-1 is removed and reserved.

§ 1.411(a)-1 [Amended]

Par. 63. Section 1.411(a)-1 is amended by removing and reserving paragraph (b)(9).

§ 1.411(a)-5 [Amended]

Par. 64. Section 1.411(a)-5 is amended by removing the last sentence in paragraph (b)(6) introductory text.

§ 1.411(a)-9 [Removed and Reserved]

Par. 65. Section 1.411(a)-9 is removed and reserved.

§ 1.411(d)-2 [Amended]

Par. 66. Section 1.411(d)-2 is amended by removing the last sentence in paragraph (e).

§ 1.411(d)-5 [Removed and Reserved]

Par. 67. Section 1.411(d)-5 is removed and reserved.

§ 1.412(b)-5 [Removed]

Par. 68. Section 1.412(b)-5 is removed.

§ 1.412(c)(1)-3T [Removed]

Par. 69. Section 1.412(c)(1)-3T is removed.

§ 1.412(l)(7)-1 [Removed]

Par. 70. Section 1.412(l)(7)-1 is removed.

§ 1.414(r)-8 [Amended]

Par. 71. Section 1.414(r)-8 is amended by:

1. Removing “§§ 1.410(b)-1” and adding “1.410(b)-2” in its place in the second sentence of paragraph (b)(2)(i).
2. Removing “§§ 1.410(b)-1” and adding “1.410(b)-2” in its place in the first sentence of paragraph (b)(3).

§ 1.416-1 [Amended]

Par. 72. Section 1.416-1 is amended by removing “§ 1.410(b)-1(d)(3)” and adding “§ 1.410(b)-7(d)” in its place in the last sentence of Example 1 of Q&A T-6.

§ 1.441-1 [Amended]

Par. 73. In § 1.441-1, paragraph (b)(2)(i)(A) is removed and reserved.

§§ 1.453-4 through 1.453-6 and 1.453-10 [Removed and Reserved]

Par. 74. Sections 1.453-4 through 1.453-6 and 1.453-10 are removed and reserved.

§ 1.453A-0 [Amended]

Par. 75. Section 1.453A-0 is amended by removing the listing for § 1.453A-2 and each of its paragraphs.

§ 1.453A-1 [Amended]

Par. 76. Section 1.453A-1(a) is amended by removing the last sentence.

§ 1.453A-2 [Removed and Reserved]

Par. 77. Section 1.453A-2 is removed and reserved.

§ 1.475-0 [Amended]

Par. 78. Section 1.475-0 is amended by removing “1.475(b)-4,” from the introductory text and by removing the listing for § 1.475(b)-4 and each of its paragraphs.

§ 1.475(b)-4 [Removed]

Par. 79. Section 1.475(b)-4 is removed.

§ 1.475(g)-1 [Amended]

Par. 80. In § 1.475(g)-1, paragraph (h) is removed and reserved.

§ 1.501(c)(17)-1 [Amended]

Par. 81. Section 1.501(c)(17)-1 is amended by removing “1.401-4” and adding “1.401(a)(4)-0 through 1.401(a)(4)-13” in its place in the second sentence in paragraph (a)(5).

§ 1.501(c)(18)-1 [Amended]

Par. 82. Section 1.501(c)(18)-1 is amended by removing “1.401-4” and adding “1.401(a)(4)-0 through 1.401(a)(4)-13” in its place in the second sentence in paragraph (b)(6).

§ 1.501(k)-1 [Removed]

Par. 83. Section 1.501(k)-1 is removed.

§ 1.503(c)-1 [Amended]

Par. 84. Section 1.503(c)-1 is amended by removing the last sentence from paragraph (d).

§ 1.503(e)-4 [Removed]

Par. 85. Section 1.503(e)-4 is removed.

§§ 1.551-3 through 1.551-5 [Removed]

Par. 86. Sections 1.551-3 through 1.551-5 are removed.

§§ 1.552-1 through 1.552-5 [Removed]

Par. 87. Sections 1.552-1 through 1.552-5 are removed.

§ 1.553-1 [Removed]

Par. 88. Section 1.553-1 is removed.

§ 1.554-1 [Removed]

Par. 89. Section § 1.554-1 is removed.

§§ 1.555-1 and 1.555-2 [Removed]

Par. 90. Sections 1.555-1 and 1.555-2 are removed.

§§ 1.556-1 through 1.556-3 [Removed]

Par. 91. Sections 1.556-1 through 1.556-3 are removed.

§§ 1.586-1 and 1.586-2 [Removed]

Par. 92. Sections 1.586-1 and 1.586-2 are removed.

§§ 1.593-1 through 1.593-8, 1.593-10, and 1.593-11 [Removed]

Par. 93. Sections 1.593-1 through 1.593-8, 1.593-10, and 1.593-11 are removed.

§ 1.595-1 [Removed]

Par. 94. Section 1.595-1 is removed.

§ 1.596-1 [Amended]

Par. 95. Section 1.596-1 is amended by removing the last sentence of paragraph (a).

§ 1.621-1 [Removed]

Par. 96. Section 1.621-1 is removed.

Par. 97. Section 1.643(d)-1 is amended by revising the last sentence of paragraph (a) to read as follows:

§ 1.643(d)-1 Definition of “foreign trust created by a United States person”.

(a) * * * For provisions relating to the information returns which are required to be filed with respect to the creation of or transfers to foreign trusts, see section 6048.

* * * * *

§ 1.665(f)-1A [Removed and Reserved]

Par. 98. Section 1.665(f)-1A is removed and reserved.

§ 1.665(g)-1A [Removed and Reserved]

Par. 99. Section 1.665(g)-1A is removed and reserved.

§ 1.667(a)-1A [Removed and Reserved]

Par. 100. Section 1.667(a)-1A is removed and reserved.

§ 1.669(a)-1A [Removed]

Par. 101. Section 1.669(a)-1A is removed.

§ 1.669(b)-1A [Removed]

Par. 102. Section 1.669(b)-1A is removed.

§§ 1.669(c)-1A through 1.669(c)-3A [Removed]

Par. 103. Sections 1.669(c)-1A through 1.669(c)-3A are removed.

§ 1.669(d)-1A [Removed]

Par. 104. Section 1.669(d)-1A is removed.

§ 1.669(e)-1A [Removed]

Par. 105. Section 1.669(e)-1A is removed.

§ 1.669(e)-2A [Removed]

Par. 106. Section 1.669(e)-2A is removed.

§§ 1.669(f)-1A and 1.669(f)-2A [Removed]

Par. 107. Sections 1.669(f)-1A and 1.669(f)-2A are removed.

§ 1.802-2 [Removed and Reserved]

Par. 108. Section 1.802-2 is removed and reserved.

§ 1.802-3 [Amended]

Par. 109. Section 1.802-3 is amended by:

1. Removing the words “and paragraph (a) of § 1.802-4” from the first sentence in paragraph (a).
2. Removing the words “and paragraph (a) of § 1.802-5” from paragraph (e).

§§ 1.802-4 and 1.802-5 [Removed]

Par. 110. Sections 1.802-4 and 1.802-5 are removed.

§ 1.802(b)-1 [Removed and Reserved]

Par. 111. Section 1.802(b)-1 is removed and reserved.

§§ 1.803-1 through 1.803-7 [Removed]

Par. 112. Sections 1.803-1 through 1.803-7 are removed.

§§ 1.806-1 and 1.806-2 [Removed and Reserved]

Par. 113. Sections 1.806-1 and 1.806-2 are removed and reserved.

§ 1.809-1 [Removed and Reserved]

Par. 114. Section 1.809-1 is removed and reserved.

§ 1.809-2 [Amended]

Par. 115. Section 1.809-2 is amended by removing the words “and paragraphs (a) and (b) of § 1.809-3, respectively” from the second sentence in paragraph (a).

§ 1.809-3 [Removed and Reserved]

Par. 116. Section 1.809-3 is removed and reserved.

§ 1.809-5 [Amended]

Par. 117. Section 1.809-5 is amended by:

1. Removing the last sentence in paragraph (a)(3).
2. Removing paragraph (a)(5)(vi).
3. Removing “and § 1.809-7” from the first sentence in paragraph (a)(6)(ii) and removing the second sentence in paragraph (a)(6)(ii).
4. Removing paragraph (a)(6)(iv).
5. Removing and reserving paragraph (a)(11).

§§ 1.809-7 through 1.809-10 [Removed]

Par. 118. Sections 1.809-7 through 1.809-10 are removed.

§ 1.810-1 [Removed and Reserved]

Par. 119. Section 1.810-1 is removed and reserved.

§ 1.810-2 [Amended]

Par. 120. Section 1.810-2 is amended by removing “and § 1.810-4” from the first sentence in paragraph (c)(4).

§ 1.810-4 [Removed]

Par. 121. Section 1.810-4 is removed.

§ 1.815-4 [Amended]

Par. 122. Paragraph (e) of § 1.815-4 is amended by removing “and § 1.802-5”.

§ 1.815-5 [Amended]

Par. 123. Section 1.815-5 is amended by removing “and § 1.802-5” from the second sentence.

§§ 1.821-1 through 1.821-5 [Removed]

Par. 124. Sections 1.821-1 through 1.821-5 are removed.

§§ 1.822-1 and 1.822-2 [Removed and Reserved]

Par. 125. Sections 1.822-1 and 1.822-2 are removed and reserved.

§ 1.822-3 [Amended]

Par. 126. Section 1.822-3 is amended by removing “and shall be determined in accordance with § 1.803-6” from the second sentence.

§ 1.822-4 [Amended]

Par. 127. Section 1.822-4 is amended by removing “Sections” from the first sentence and adding in its place “Section” and by removing “1.822-1 through” in the first sentence.

§ 1.822-8 [Amended]

Par. 128. Section 1.822-8 is amended by removing “and paragraph (a) of § 1.825-1” from the sixth sentence in paragraph (a)(1).

§ 1.822-12 [Amended]

Par. 129. Section 1.822-12 is amended by removing “and paragraph (c)(2) of § 1.823-6” from the seventh sentence in paragraph (a).

§§ 1.823-1 through 1.823-8 [Removed]

Par. 130. Sections 1.823-1 through 1.823-8 are removed.

§§ 1.825-1 through 1.825-3 [Removed]

Par. 131. Sections 1.825-1 through 1.825-3 are removed.

§ 1.831-2 [Amended]

Par. 132. Section 1.831-2 is amended by removing the last sentence.

§ 1.831-4 [Removed]

Par. 133. Section 1.831-4 is removed.

§ 1.832-7T [Removed]

Par. 134. Section 1.832-7T is removed.

§ 1.861-9T [Amended]

Par. 135. In § 1.861-9T, paragraph (b)(3)(ii) is amended by:

1. Removing “See § 1.924(a)-1T(g)(7).” that follows the third sentence.
2. Removing the third sentence.

§ 1.871-1 [Amended]

Par. 136. In § 1.871-1, paragraph (a) is amended by:

1. In the fifth sentence, removing “Chapters 1, 5, and 24” and adding “Chapters 1 and 24” in its place.
2. In the sixth sentence, removing “and §§ 1.1491-1 through 1.1494-1”.

§ 1.902-3 [Amended]

Par. 137. In § 1.902-3, paragraph (g)(2) is removed and reserved.

§§ 1.921-1T, 1.921-2, and 1.921-3T [Removed]

Par. 138. Sections 1.921-1T, 1.921-2, and 1.921-3T are removed.

§ 1.922-1 [Removed]

Par. 139. Section 1.922-1 is removed.

§ 1.923-1T [Removed]

Par. 140. Section 1.923-1T is removed.

§ 1.924(a)-1T [Removed]

Par. 141. Section 1.924(a)-1T is removed.

§ 1.924(c)-1 [Removed]

Par. 142. Section 1.924(c)-1 is removed.

§ 1.924(d)-1 [Removed]

Par. 143. Section 1.924(d)-1 is removed.

§ 1.924(e)-1 [Removed]

Par. 144. Section 1.924(e)-1 is removed.

§§ 1.925(a)-1 and 1.925(a)-1T [Removed]

Par. 145. Sections 1.925(a)-1 and 1.925(a)-1T are removed.

§ 1.925(b)-1T [Removed]

Par. 146. Section 1.925(b)-1T is removed.

§ 1.926(a)-1 [Removed]

Par. 147. Section 1.926(a)-1 is removed.

§ 1.926(a)-1T [Removed]

Par. 148. Section 1.926(a)-1T is removed.

§ 1.927(b)-1T [Removed and Reserved]

Par. 149. Section 1.927(b)-1T is removed and reserved.

§ 1.927(d)-1 [Removed and Reserved]

Par. 150. Section 1.927(d)-1 is removed and reserved.

§§ 1.927(e)-1 and 1.927(e)-2T [Removed]

Par. 151. Sections 1.927(e)-1 and 1.927(e)-2T are removed.

§ 1.927(f)-1 [Removed]

Par. 152. Section 1.927(f)-1 is removed.

§§ 1.941-1 through 1.941-3 [Removed]

Par. 153. Sections 1.941-1 through 1.941-3 are removed.

§ 1.943-1 [Removed]

Par. 154. Section 1.943-1 is removed.

§ 1.951-2 [Removed and Reserved]

Par. 155. Section 1.951-2 is removed and reserved.

§ 1.962-1 [Amended]

Par. 156. Section 1.962-1 is amended by removing the last sentence of the undesignated paragraph following paragraph (a)(2).

§ 1.962-2 [Amended]

Par. 157. Section 1.962-2 is amended by:

1. Removing “Except as provided in § 1.962-4, a” and adding in its place “A” in the first sentence of paragraph (b).
2. Removing “and § 1.962-4” in paragraph (c)(1).

§ 1.962-4 [Removed]

Par. 158. Section 1.962-4 is removed.

§§ 1.963-1, 1.963-4, and 1.963-5 [Removed and reserved]

Par. 159. Sections 1.963-1, 1.963-4, and 1.963-5 are removed and reserved.

§§ 1.963-7 and 1.963-8 [Removed]

Par. 160. Sections 1.963-7 and 1.963-8 are removed.

§ 1.964-4(e) [Removed and Reserved]

Par. 161. In § 1.964-4, paragraph (e) is removed and reserved.

§ 1.1034-1 [Removed]

Par. 162. Section 1.1034-1 is removed.

§ 1.1038-1 [Amended]

Par. 163. Section 1.1038-1 is amended by removing the second sentence in paragraph (a)(5).

§ 1.1223-1 [Amended]

Par. 164. Paragraph (g) of § 1.1223-1 is amended by removing “See § 1.1034-1.” after the first sentence.

§ 1.1232-1 [Amended]

Par. 165. Section 1.1232-1 is amended by removing “§§ 1.1232-2 through 1.1232-4” in paragraphs (a), (c)(1), and (d) and adding in their place “§§ 1.1232-3 and 1.1232-3A”.

§ 1.1232-2 [Removed and Reserved]

Par. 166. Section 1.1232-2 is removed and reserved.

§ 1.1232-4 [Removed]

Par. 167. Section 1.1232-4 is removed.

§§ 1.1247-1 through 1.1247-5 [Removed]

Par. 168. Sections 1.1247-1 through 1.1247-5 are removed.

§ 1.1402(e)(4)-1 [Amended]

Par. 169. Section 1.1402(e)(4)-1 is amended by removing “§§ 31.3121(b)(8)-1 and 31.3121(k)-1” and adding “§ 31.3121(b)(8)-1” in its place in the last sentence.

§ 1.1402(g)-1 [Amended]

Par. 170. Section 1.1402(g)-1 is amended by removing the first sentence in paragraph (c).

§ 1.1491-1 [Removed]

Par. 171. Section 1.1491-1 is removed.

§ 1.1492-1 [Removed]

Par. 172. Section 1.1492-1 is removed.

§ 1.1493-1 [Removed]

Par. 173. Section 1.1493-1 is removed.

§§ 1.1494-1 and 1.1494-2 [Removed]

Par. 174. Sections 1.1494-1 and 1.1494-2 are removed.

Par. 175. Section 1.6012-2 is amended by revising paragraph (k) to read as follows:

§ 1.6012-2 Corporations required to make returns of income.

* * * * *

(k) *Other provisions.* For returns by fiduciaries or corporations, see § 1.6012-3. For information returns by corporations regarding payments of dividends, see §§ 1.6042-1 to 1.6042-3, inclusive; regarding corporate dissolutions or liquidations, see § 1.6043-1; regarding distributions in liquidation, see § 1.6043-2; regarding payments of patronage dividends, see §§ 1.6044-1 to 1.6044-4, inclusive; and regarding certain payments of interest, see §§ 1.6049-1 and 1.6049-1. For returns as to formation or reorganization of foreign corporations, see §§ 1.6046-1 to 1.6046-3, inclusive.

* * * * *

§ 1.6012-4 [Amended]

Par. 176. Section 1.6012-4 is amended by removing the third sentence.

§ 1.6035-1 [Removed and Reserved]

Par. 177. Section 1.6035-1 is removed and reserved.

§ 1.6035-3 [Removed]

Par. 178. Section 1.6035-3 is removed.

§ 1.6049-7T [Removed]

Par. 179. Section 1.6049-7T is removed.

§ 1.6050H-1 [Amended]

Par. 180. Section 1.6050H-1 is amended by removing the second sentence in paragraph (g)(1).

§ 1.6050H-1T [Removed]

Par. 181. Section 1.6050H-1T is removed.

§ 1.6050H-2 [Amended]

Par. 182. Section 1.6050H-2 is amended by removing the second sentence in paragraph (g)(1).

§ 1.6071-1 [Amended]

Par. 183. In § 1.6071-1, paragraph (c)(5) is removed and reserved.

§ 1.6072-4 [Amended]

Par. 184. In § 1.6072-4, paragraph (b) is removed and reserved.

§ 1.6091-1 [Amended]

Par. 185. In § 1.6091-1, paragraph (b)(5) is removed and reserved.

§ 1.6654-4 [Removed and Reserved]

Par. 186. Section 1.6654-4 is removed and reserved.

PART 5—TEMPORARY INCOME TAX REGULATIONS UNDER THE REVENUE ACT OF 1978

Par. 187. The authority citation for part 5 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 5.856-1 [Removed]

Par. 188. Section 5.856-1 is removed.

PART 5c—TEMPORARY INCOME TAX REGULATIONS UNDER THE ECONOMIC RECOVERY TAX ACT OF 1981

Par. 189. The authority citation for part 5c continues to read as follows:

Authority: 26 U.S.C. 168(f)(8)(G) and 7805.

§§ 5c.103-1 through 5c.103-3 [Removed]

Par. 190. Sections 5c.103-1 through 5c.103-3 are removed.

§§ 5c.168(f)(8)-1 through 5c.168(f)(8)-11 [Removed]

Par. 191. Sections 5c.168(f)(8)-1 through 5c.168(f)(8)-11 are removed.

PART 5f—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX EQUITY AND FISCAL RESPONSIBILITY ACT OF 1982

Par. 192. The authority citation for part 5f continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 5f.103-3 [Removed]

Par. 193. Section 5f.103-3 is removed.

§ 5f.168(f)(8)-1 [Removed]

Par. 194. Section 5f.168(f)(8)-1 is removed.

PART 7—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1976

Par. 195. The authority citation for part 7 continues to read as follows:

Authority: 26 U.S.C. 7805, unless otherwise stated.

§§ 7.105-1 and 7.105-2 [Removed]

Par. 196. Sections 7.105-1 and 7.105-2 are removed.

§ 7.704-1 [Removed]

Par. 197. Section 7.704-1 is removed.

PART 11—TEMPORARY INCOME TAX REGULATIONS UNDER THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974

Par. 198. The authority citation for part 11 continues to read as follows:

Authority: 26 U.S.C. 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805), unless otherwise noted.

§ 11.401(d)(1)-1 [Removed]

Par. 199. Section 11.401(d)(1)-1 is removed.

§ 11.402(e)(4)(A)-1 [Removed]

Par. 200. Section 11.402(e)(4)(A)-1 is removed.

§ 11.402(e)(4)(B)-1 [Removed]

Par. 201. Section 11.402(e)(4)(B)-1 is removed.

§ 11.404(a)(6)-1 [Removed]

Par. 202. Section 11.404(a)(6)-1 is removed.

PART 13—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1969

Par. 203. The authority citation for part 13 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 13.4 [Removed and Reserved]

Par. 204. Section 13.4 is removed and reserved.

PART 16—[REMOVED]

Par. 205. Under the authority of 26 U.S.C. 7805, part 16 is removed.

PART 19—TEMPORARY REGULATIONS UNDER THE REVENUE ACT OF 1964

Par. 206. Under the authority of 26 U.S.C. 7805, part 19 is removed.

PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

Par. 207. The authority citation for part 20 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 20.0-1 [Amended]

Par. 208. In § 20.0-1, paragraph (b)(3) is amended by removing “§§ 20.2201-1 to” and adding “§§ 20.2203-1 to” in its place.

§ 20.2201-1 [Removed]

Par. 209. Section 20.2201-1 is removed.

PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954

Par. 210. The authority citation for part 25 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 25.2522(a)-2 [Removed]

Par. 211. Section 25.2522(a)-2 is removed.

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Par. 212. The authority citation for part 31 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 31.0-3 [Amended]

Par. 213. Section 31.0-3 is amended by:

1. Removing “(1)” from the fourth sentence in paragraph (a).
2. Removing “, and (2) to the extent provided in § 31.3121(k)-3, to services performed before 1955 the remuneration for which was paid before 1955” from the fourth sentence in paragraph (a).

§ 31.3121(a)(9)-1 [Removed and Reserved]

Par. 214. Section 31.3121(a)(9)-1 is removed and reserved.

§ 31.3121(b)(8)-2 [Removed]

Par. 215. Section 31.3121(b)(8)-2 is removed.

§ 31.3121(b)(10)-1 [Amended]

Par. 216. Section 31.3121(b)(10)-1 is amended by removing “§ 31.3121(b)(8)-2, relating to services performed in the employ of religious, charitable, educational, and certain other organizations exempt from income tax;” from paragraph (b).

§§ 31.3121(k)-1 through 31.3121(k)-4 [Removed]

Par. 217. Sections 31.3121(k)-1 through 31.3121(k)-4 are removed.

§ 31.3121(r)-1 [Amended]

Par. 218. Section 31.3121(r)-1 is amended by removing paragraph (e).

§ 31.3501(a)-1T [Amended]

Par. 219. Section 31.3501(a)-1T is amended by:

1. Removing “§ 1.61-2T and § 1.132-1T” and adding “§§ 1.61-21 and 1.132-1”

in its place in the first sentence in A-7.

2. Removing “Q/A-11 of § 1.61-2T” and adding “§ 1.61-21” in its place in the first parenthetical in A-7.

3. Removing “§ 1.61-2T” and adding “§ 1.61-21” in its place wherever it appears in the third sentence in A-7.

4. Removing “§ 1.61-2T” and adding “§ 1.61-21” in its place wherever it appears in Q-8.

PART 48—MANUFACTURERS AND RETAILERS EXCISE TAXES

Par. 220. The authority citation for part 48 continues to read in part as follows:

Authority: 26 U.S.C. 7805, unless otherwise noted. * * *

§ 48.4041-18 [Removed and Reserved]

Par. 221. Section 48.4041-18 is removed and reserved.

§ 48.4091-3 [Removed and Reserved]

Par. 222. Section 48.4091-3 is removed and reserved.

PART 49—FACILITIES AND SERVICES EXCISE TAXES

Par. 223. The authority citation for part 49 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 49.4251-3 [Removed and Reserved]

Par. 224. Section 49.4251-3 is removed and reserved.

§§ 49.4252-1 and 49.4252-3 [Removed and Reserved]

Par. 225. Sections 49.4252-1 and 49.4252-3 are removed and reserved.

§§ 49.4252-6 and 49.4252-7 [Removed]

Par. 226. Sections 49.4252-6 and 49.4252-7 are removed.

§§ 49.4253-8 and 49.4253-9 [Removed and Reserved]

Par. 227. Sections 49.4253-8 and 49.4253-9 are removed and reserved.

§§ 49.4263-1 through 49.4263-4 [Removed and Reserved]

Par. 228. Sections 49.4263-1 through 49.4263-4 are removed and reserved.

§ 49.4263-6 [Removed]

Par. 229. Section 49.4263-6 is removed.

PART 54—PENSION EXCISE TAXES

Par. 230. The authority citation for part 54 continues to read in part as follows:

Authority: 26 U.S.C. 7805, unless otherwise noted. * * *

§ 54.4972-1 [Removed]

Par. 231. Section 54.4972-1 is removed.

§ 54.4981A-1T [Removed]

Par. 232. Section 54.4981A-1T is removed.

PART 55—EXCISE TAX ON REAL ESTATE INVESTMENT TRUSTS AND REGULATED INVESTMENT COMPANIES

Par. 233. The authority citation for part 55 is amended by removing the entry for § 55.4981-1 to read in part as follows:

Authority: 26 U.S.C. 6001, 6011, 6071, 6091, and 7805 * * *

§ 55.4981-1 [Removed and Reserved]

Par. 234. Section 55.4981-1 is removed and reserved.

§ 55.4981-2 [Amended]

Par. 235. Section 55.4981-2 is amended by removing the third sentence.

PART 148—CERTAIN EXCISE TAX MATTERS UNDER THE EXCISE TAX TECHNICAL CHANGES ACT OF 1958

Par. 236. Under the authority of 26 U.S.C. 7805, part 148 is removed.

PART 301—PROCEDURE AND ADMINISTRATION

Par. 237. The authority citation for part 301 is amended by removing the entries for §§ 301.6241-1T and 301.6245-1T to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 301.6035-1 [Removed]

Par. 238. Section 301.6035-1 is removed.

§ 301.6048-1 [Removed]

Par. 239. Section 301.6048-1 is removed.

§ 301.6096-2 [Removed]

Par. 240. Section 301.6096-2 is removed.

§ 301.6241-1T [Removed]

Par. 241. Section 301.6241-1T is removed.

§ 301.6245-1T [Removed]

Par. 242. Section 301.6245-1T is removed.

§§ 301.6501(o)-1 through 301.6501(o)-3 [Removed]

Par. 243. Sections 301.6501(o)-1 through 301.6501(o)-3 are removed.

§ 301.6511(d)-7 [Removed]

Par. 244. Section 301.6511(d)-7 is removed.

§ 301.6511(g)-1 [Removed]

Par. 245. Section 301.6511(g)-1 is removed.

§ 301.6723-1A [Removed]

Par. 246. Section 301.6723-1A is removed.

PART 404—TEMPORARY REGULATIONS ON PROCEDURE AND ADMINISTRATION UNDER THE TAX REFORM ACT OF 1976

Par. 247. The authority citation for part 404 continues to read as follows:

Authority: Sec. 7805, Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

§ 404.6048-1 [Removed]

Par. 248. Section 404.6048-1 is removed.

PART 601—STATEMENT OF PROCEDURAL RULES

Par. 249. The authority citation for part 601 continues to read in part as follows:

Authority: 5 U.S.C. 301 and 552. * * *

§ 601.201 [Amended]

Par. 250. In § 601.201, paragraph (q)(2)(ii) is amended by removing “§ 1.401-4(c)” and adding “§ 1.401(a)(4)-5” in its place.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 251. The authority citation for part 602 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 602.101 [Amended]

Par. 252. Section 602.101 is amended by removing the entries for §§ 1.23-5, 1.42-2, 1.46-11, 1.56-1, 1.56A-1 through 1.56A-5, 1.58-9(c)(5)(iii)(B), 1.58-9(e)(3), 1.61-2T, 1.103-15AT, 1.103-18, 1.103(n)-2T, 1.103(n)-4T, 1.132-1T, 1.132-2T, 1.132-5T, 1.168(f)(8)-1T, 1.177-1, 1.341-7, 1.401-12(n), 1.404(a)-4, 1.412(b)-5, 1.453-10, 1.453A-2, 1.475(b)-4, 1.551-4, 1.552-3 through 1.552-5, 1.556-2, 1.586-2, 1.593-1, 1.593-6, 1.593-6A, 1.593-7, 1.595-1, 1.821-1, 1.821-3, 1.821-4, 1.823-2, 1.823-5, 1.823-6, 1.825-1, 1.831-4, 1.921-1T, 1.921-2, 1.921-3T, 1.923-1T, 1.924(a)-1T, 1.925(a)-1T, 1.925(b)-1T, 1.926(a)-1T, 1.927(b)-1T, 1.927(d)-1, 1.927(e)-1T, 1.927(e)-2T, 1.927(f)-1, 1.962-4, 1.1034-1, 1.1247-1, 1.1247-2, 1.1247-4, 1.1247-5, 1.1492-1, 1.1494-1, 1.6035-1, 1.6035-3, 1.6049-7T, 1.6050H-1T, 1.6654-4, 5c.168(f)(8)-1, 5c.168(f)(8)-2, 5c.168(f)

(8)-6, 5c.168(f)(8)-8, 5f.103-3, 16.3-1, 31.3121(k)-4, 48.4041-18, 48.4091-3, 54.4972-1, 54.4981A-1T, 301.6035-1, 301.6241-1T, 301.6501(o)-2, 301.6723-1A(d), and 404.6048-1.

Kirsten Wielobob, *Deputy Commissioner for Services and Enforcement*.

Note

(Filed by the Office of the Federal Register on February 13, 2018, 8:45 a.m., and published in the issue of the Federal Register for February 15, 2018, 83 F.R. 6806)

Definition of Terms and Abbreviations

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as “rulings”) that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over

a period of time in separate rulings. If the new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.

Acq.—Acquiescence.

B—Individual.

BE—Beneficiary.

BK—Bank.

B.T.A.—Board of Tax Appeals.

C—Individual.

C.B.—Cumulative Bulletin.

CFR—Code of Federal Regulations.

CI—City.

COOP—Cooperative.

Ct.D.—Court Decision.

CY—County.

D—Decedent.

DC—Dummy Corporation.

DE—Donee.

Del. Order—Delegation Order.

DISC—Domestic International Sales Corporation.

DR—Donor.

E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel’s Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.

Rev. Proc.—Revenue Procedure.

Rev. Rul.—Revenue Ruling.

S—Subsidiary.

S.P.R.—Statement of Procedural Rules.

Stat.—Statutes at Large.

T—Target Corporation.

T.C.—Tax Court.

T.D.—Treasury Decision.

TFE—Transferee.

TFR—Transferor.

T.I.R.—Technical Information Release.

TP—Taxpayer.

TR—Trust.

TT—Trustee.

U.S.C.—United States Code.

X—Corporation.

Y—Corporation.

Z—Corporation.

Numerical Finding List

Numerical Finding List

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Finding List of Current Actions on Previously Published Items

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INTERNAL REVENUE BULLETIN

The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at www.irs.gov/irb/.

We Welcome Comments About the Internal Revenue Bulletin

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Page Last Reviewed or Updated: 02-Mar-2018