

Part III

Administrative, Procedural, and Miscellaneous

26 CFR 601.201: Rulings and determination letters.
(Also Part I, § 102.)

Rev. Proc. 2007-39

SECTION 1. PURPOSE

This revenue procedure amplifies Rev. Proc. 2007-3, 2007-1 I.R.B. 108, which sets forth areas of the Internal Revenue Code in which the Internal Revenue Service will not issue letter rulings or determination letters.

SECTION 2. BACKGROUND

Section 3 of Rev. Proc. 2007-3 sets forth a list of those areas of the Internal Revenue Code under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (Passthroughs and Special Industries), the Associate Chief Counsel (Procedure and Administration), and

the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities) relating to issues on which the Internal Revenue Service will not issue letter rulings or determination letters.

SECTION 3. PROCEDURE

Rev. Proc. 2007-3 is amplified by adding the following to section 3.01: Section 102. Gifts and Inheritances. Whether a transfer is a gift within the meaning of § 102(a).

SECTION 4. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2007-3 is amplified.

SECTION 5. EFFECTIVE DATE

This revenue procedure applies to all ruling requests pending or received in the National Office on or after June 1, 2007.

SECTION 6. DRAFTING INFORMATION

The principal author of this revenue procedure is Amy Pfalzgraf of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding this revenue procedure, contact Ms. Pfalzgraf at (202) 622-4960 (not a toll-free call).