

26 CFR 601.201: Rulings and determination letters  
(Also: Part 1, §§ 332, 351, 355, 368, and 1036)

Rev. Proc. 2013-32

## SECTION 1. PURPOSE

To conserve Internal Revenue Service (Service) resources, this revenue procedure restricts the scope of letter rulings that address issues with respect to transactions under sections 332, 351, 355, and 1036, and reorganizations within the meaning of section 368 of the Internal Revenue Code (Code).

## SECTION 2. CHANGES

.01 Section 5.01 of this revenue procedure modifies and amplifies section 6.03, section 6.11, Appendix C, and Appendix E of Rev. Proc. 2013-1, 2013-1 I.R.B. 1 (explaining procedures for requesting letter rulings generally), and section 5.02 of this revenue procedure modifies and amplifies sections 3.01(41), 4.02(2), and 4.02(9) of Rev. Proc. 2013-3, 2013-1 I.R.B. 113 (listing areas of the Code under the jurisdiction of the Associate Chief Counsel (Corporate) on which the Service will not issue letter rulings), by modifying the scope of, and procedures for requesting, letter rulings issued by the Service under section 332, 351, 355, 368, or 1036, and certain related Code sections. As explained in section 4.01 of this revenue procedure, the Service will no longer rule on whether a transaction qualifies for nonrecognition treatment under section 332, 351, 355, or 1036, or on whether a transaction constitutes a reorganization within the meaning of section 368. The Service will instead rule only on significant issues (described in section 4.02 of this revenue procedure) under section 332, 351, 355, 368, or 1036. In addition, as explained in section 4.03 of this revenue procedure,

the Service will rule only on significant issues under related Code sections that address the tax consequences (such as nonrecognition and basis) that result from the application of section 332, 351, 355, 368, or 1036. Finally, section 5.01 of this revenue procedure discontinues the pilot program announced in Rev. Proc. 2009-25, 2009-24 I.R.B.1088, for letter rulings on certain issues arising in the context of a section 355 distribution.

.02 Section 5.03 of this revenue procedure modifies the following revenue procedures, which describe some of the information and representations to be submitted with a letter ruling request for rulings on transactions described in section 332, 351, 355, or 368, by providing that such information and representations should be included in letter ruling requests with respect to one or more significant issues under such Code sections only to the extent that they relate to the significant issues: Rev. Proc. 81-60, 1981-2 C.B. 680 (section 368(a)(1)(E)); Rev. Proc. 83-59, 1983-2 C.B. 575 (section 351); Rev. Proc. 86-42, 1986-2 C.B. 722 (section 368(a)(1)(A), (B), (C), (D) (acquisitive reorganizations), and (F)); Rev. Proc. 90-52, 1990-2 C.B. 626 (section 332); and Rev. Proc. 96-30, 1996-1 C.B. 696, amplified and modified by Rev. Proc. 2003-48, 2003-2 C.B. 86 (section 355).

.03 Additionally, section 5.04 of this revenue procedure supersedes section 4.06 of Rev. Proc. 2003-48, 2003-2 C.B. 86 (relating to supplemental letter rulings) and obsoletes all other sections of Rev. Proc. 2003-48 (relating to procedures for requesting letter rulings under section 355).

## SECTION 3. BACKGROUND

### .01 Letter Rulings, In General

Ordinarily, the Service will not issue a letter ruling on only part of an integrated transaction. If, however, part of an integrated transaction falls under an area of the Code, including those under the jurisdiction of the Associate Chief Counsel (Corporate), on which the Service will not issue letter rulings (“no-rule issue” or “no-rule area”), the Service may issue a letter ruling on other parts of the transaction. Section 6.03 of Rev. Proc. 2013-1, 2013-1 I.R.B. 15, and section 4.02(2) of Rev. Proc. 2013-3, 2013-1 I.R.B. 122. If it is impossible for the Service to determine the tax consequences of a larger transaction without resolving a no-rule issue then the taxpayer must state in its ruling request to its best knowledge and belief the tax consequences of the no-rule issue. The Service’s letter ruling will state that the Service did not consider, and no opinion is expressed upon, the no-rule issue. In appropriate cases, notwithstanding the taxpayer’s representation, the Service may decline to issue a letter ruling on such larger transactions due to the relevance of the no-rule issue. Section 2.03 of Rev. Proc. 2013-3, 2013-1 I.R.B 114.

In addition, the Service ordinarily will not issue letter rulings with respect to an

issue that is clearly and adequately addressed by statute, regulations, decision of a court, or authority published in the Internal Revenue Bulletin (i.e., comfort rulings). However, the Service may in its discretion decide to issue a letter ruling on such an issue if the Service is otherwise issuing a letter ruling to the taxpayer on another issue arising in the same transaction. Section 6.11 of Rev. Proc. 2013-1, 2013-1 I.R.B. 17, and section 4.02(9) of Rev. Proc. 2013-3, 2013-1 I.R.B. 123.

#### .02 Certain Letter Rulings under the Jurisdiction of the Associate Chief Counsel (Corporate)

Prior to the effective date of this revenue procedure, the Service would not issue a letter ruling on whether a transaction qualified for nonrecognition treatment under section 332, 351 (except for certain transfers undertaken before section 355 distributions), or 1036, or whether a transaction constituted a reorganization within the meaning of section 368(a)(1)(A) (including a transaction that qualified under section 368(a)(1)(A) by reason of section 368(a)(2)(D) or section 368(a)(2)(E)), section 368(a)(1)(B), section 368(a)(1)(C), section 368(a)(1)(E), or section 368(a)(1)(F), or the tax consequences (such as nonrecognition and basis) that resulted from the application of such Code sections, unless the Service determined that there was a significant issue. If the Service determined that there was a significant issue, and to the extent the transaction was not described in another no-rule area, the Service would rule on the entire transaction and not just the significant issue. Section 3.01(41) of Rev. Proc. 2013-3, 2013-1 I.R.B. 116.

In Rev. Proc. 2009-25, 2009-24 I.R.B. 1088, the Service announced a pilot program for letter rulings on issues arising in the context of section 355 distributions. Under this program, a taxpayer could request a letter ruling on part of a larger transaction or on a particular issue under a Code section that a transaction presented. The Service, in turn, would issue a letter ruling on the particular issue raised in the letter ruling request and not on any other issue (including, in some cases, qualification of the distribution under section 355) or on any other aspect of the transaction.

Prior to the effective date of this revenue procedure, a taxpayer requesting a letter ruling on the qualification of a transaction under section 332, 351, 355, or 1036, or whether a transaction constituted a reorganization within the meaning of section 368, was required to provide information and representations described in other applicable revenue procedures (i.e., Rev. Proc. 81-60, 1981-2 C.B. 680; Rev. Proc. 83-59, 1983-2 C.B. 575; Rev. Proc. 86-42, 1986-2 C.B. 722; Rev. Proc. 90-52, 1990-2 C.B. 626; Rev. Proc. 96-30, 1996-1 C.B. 696; and Rev. Proc. 2003-48, 2003-2 C.B. 86, as applicable) as well as other information and representations that were requested as part of the Associate Chief Counsel (Corporate)'s ruling policy.

#### SECTION 4. EXPLANATION OF NEW PROCEDURES

.01 New Procedures for Certain Letter Rulings under the Jurisdiction of the Associate Chief Counsel (Corporate)

(1) The Service will no longer rule on whether a transaction qualifies for nonrecognition treatment under section 332, 351, 355, or 1036, or on whether a transaction constitutes a reorganization within the meaning of section 368 (collectively, the “Nonrecognition Provisions”), regardless of whether the transaction presents a significant issue and regardless of whether the transaction is an integral part of a larger transaction that involves other issues upon which the Service will rule.

The Service will rule, however, on one or more issues under the Nonrecognition Provisions to the extent that such issue or issues are significant. For example, the Service will issue a letter ruling addressing significant issues presented by the application of sections 1.368-1(d) and 1.368-2(k) of the Income Tax Regulations.

(2) This revenue procedure does not limit the number of significant issues that may be the subject of a single letter ruling. The Service reserves the right to rule on any other issue in, or part of, the transaction (including ruling adversely) if the Service believes that it is in the best interests of tax administration. Cf. section 2.01 of Rev. Proc 2013-3, 2013-1 I.R.B. 113.

(3) For purposes of this revenue procedure, a significant issue is an issue of law the resolution of which is not essentially free from doubt and that is germane to determining the tax consequences of the transaction. An issue the resolution of which is not essentially free from doubt under one Code section may nevertheless not be germane to determining the tax consequences of the transaction if, for instance, another Code section provides the same consequences as the first Code section. For example, the Service may decline to rule on an issue under section 368 with respect to an upstream merger of a wholly owned subsidiary into its shareholder if qualification of the transaction under section 332 is essentially free from doubt and it is essentially free from doubt that the tax consequences of section 332 qualification would be the same as the tax consequences that would result if the transaction constituted a reorganization within the meaning of section 368. In such an overlap case, the taxpayer must explain why the issue is germane to determining its tax consequences.

(4) In addition, the Service will only rule on the tax consequences (such as nonrecognition and basis) that result from the application of the Nonrecognition Provisions to the extent that a significant issue is presented under the related Code section that addresses such tax consequences. For example, a section 351 exchange that does not present any significant issues under section 351 may present a significant issue regarding the application of section 358 to the transferor in the exchange. In such a case, the Service will rule only on the significant issue under section 358.

(5) Before submitting a letter ruling request on a significant issue under this revenue procedure, a taxpayer is encouraged to call the Office of Associate Chief Counsel (Corporate) at (202) 622-7700 to discuss whether the Service will entertain such a letter ruling request. Letter ruling requests submitted under this revenue procedure must comply with the requirements set forth in section 6.03 of Rev. Proc. 2013-1, 2013-1 I.R.B. 15, as modified by this revenue procedure, as well as Rev. Proc. 2013-1, in general. All pertinent no-rule policies described in Rev. Proc. 2013-3, 2013-1 I.R.B. 113, governing the Service's letter ruling practice will govern requests for letter rulings made pursuant to this revenue procedure. See, for example, section 3.01(43) of Rev. Proc. 2013-3, 2013-1 I.R.B. 116 (no-rule policy regarding business purpose and device issues under section 355 and section 355(e) plan issues).

In preparing a letter ruling request under this revenue procedure, taxpayers should continue to consult other applicable revenue procedures (e.g., Rev. Proc. 81-60, 1981-2 C.B. 680; Rev. Proc. 83-59, 1983-2 C.B. 575; Rev. Proc. 86-42, 1986-2 C.B. 722; Rev. Proc. 90-52, 1990-2 C.B. 626; and Rev. Proc. 96-30, 1996-1 C.B. 696) and include in the letter ruling request the information and representations described in such revenue procedures (as appropriate) only to the extent that they relate to the significant issues.

#### .02 Supplemental Letter Rulings

The Associate Chief Counsel (Corporate) will apply the same no-rule policy described above to supplemental letter ruling requests. A change of circumstances arising after a transaction has been completed ordinarily will not present a significant issue with respect to the transaction. In addition, an issue of fact (as opposed to an issue of law) does not present a significant issue. Before submitting a supplemental letter ruling request, a taxpayer is encouraged to call the Office of Associate Chief Counsel (Corporate) at (202) 622-7700 to discuss whether the Service will entertain a supplemental letter ruling request. All pertinent no-rule policies governing the Service's letter ruling practice will govern requests for supplemental letter rulings.

### SECTION 5. PROCEDURE

.01 Rev. Proc. 2013-1 is modified and amplified as follows:

(1) Delete the text of all paragraphs after the first paragraph of section 6.03 and add the following text after the first paragraph of section 6.03:

In addition, the Service will not rule on the qualification of any transaction under section 332, 351, 355, or 1036, or on whether a transaction constitutes a reorganization within the meaning of section 368, regardless of whether such transaction is part of an integrated transaction (see section 3.01(41) of Rev. Proc. 2013-

3, 2013-1 I.R.B. 116, as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28). Instead, the Associate Chief Counsel (Corporate) will only issue a letter ruling on significant issues (within the meaning of section 3.01(41) of Rev. Proc. 2013-3, as modified by Rev. Proc. 2013-32) presented in a transaction described in section 332, 351, 355, 368, or 1036. For example, the Service may rule on significant issues under section 1.368-1(d) (continuity of business enterprise) and section 1.368-1(e) (continuity of interest). Letter rulings requested under this section 6.03 are subject to the no-rule policies of Rev. Proc. 2013-3. In addition, the Service will not rule on the tax consequences that result from the application of section 332, 351, 355, 368 or 1036 (including nonrecognition and basis) except to the extent of a significant issue and only to the extent consistent with the no-rule policies of Rev. Proc. 2013-3.

Before preparing a letter ruling request under this section involving significant issues presented in a transaction described in section 332, 351, 355, 368, or 1036, a taxpayer is encouraged to call the Office of Associate Chief Counsel (Corporate) at the telephone number provided in section 10.07(1)(a) of this revenue procedure to discuss whether the Service will entertain a letter ruling request under this section 6.03. The Service reserves the right to rule on any other aspect of the transaction (including ruling adversely) to the extent the Service believes it is in the best interests of tax administration. Cf. section 2.01 of Rev. Proc. 2013-3.

Taxpayers may request rulings on one or more significant issues in a single letter ruling request. Letter ruling requests under this section 6.03 must include for each significant issue:

- (1) A narrative description of the transaction that puts the issue in context;
- (2) A statement identifying the issue;
- (3) An analysis of the relevant law, which should set forth the authorities most closely related to the issue and explain why these authorities do not resolve the issue, and an explanation concerning why the issue is significant within the meaning of section 3.01(41) of Rev. Proc. 2013-3, as modified by Rev. Proc. 2013-32;
- (4) Information and representations relevant to the issue. Taxpayers should consult other published authorities (see, for example, Exhibit E of this revenue procedure, which identifies certain checklist and guideline revenue procedures), including those modified by Rev. Proc. 2013-32 (e.g., Rev. Proc. 96-30, 1996-1 C.B. 696), and other authorities (e.g., Rev. Rul. 73-234, 1973-1 C.B. 180 (applying section 355(b) to the activities performed by employees of a corporation engaged in a farming business)), to identify information or representations but only to the extent that they relate to the issue; and
- (5) The precise ruling(s) requested.

If the Service issues a letter ruling on a significant issue under this

procedure, then the letter ruling will state that no opinion is expressed as to any issue or step not specifically addressed by the letter. In addition, letter rulings issued under this procedure will contain the following (or similar) language:

This Office expresses no opinion as to the overall tax consequences of the transaction(s) described in this letter, including qualification of the transaction under [section 332, 351, 355, 368, or 1036, as appropriate].

(2) Delete the text of section 6.11 and add the following text in its place:

A letter ruling will not be issued with respect to an issue that is clearly and adequately addressed by statute, regulations, decision of a court, revenue rulings, revenue procedures, notices, or other authority published in the Internal Revenue Bulletin (Comfort Ruling). However, except with respect to issues under section 332, 351, 355, 368, or 1036 and the tax consequences resulting from the application of such Code sections (see generally section 6.03, as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28), the Associate office may in its discretion decide to issue a Comfort Ruling if the Associate office is otherwise issuing a letter ruling to the taxpayer on another issue arising in the same transaction.

(3) Add new question 8 to Appendix C as follows:

(a) Are you requesting a letter ruling under the jurisdiction of the Associate Chief Counsel (Corporate) on a significant issue (within the meaning of section 3.01(41) of Rev. Proc. 2013-3, 2013-1 I.R.B. 116, as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28) with respect to a transaction described in section 332, 351, 355, or 1036 or a reorganization within the meaning of section 368? See section 6.03;

(b) Include a “Yes No” answer; and

(c) Include a space to indicate the relevant page number;

And

(4) Modify the text in section .01 of Appendix E as follows:

(a) Under the subheading “Subchapter C—Corporate Distributions, Adjustments, Transfers, and Reorganizations” delete the text and add the following text in its place:

Rev. Proc. 77-37, 1977-2 C.B. 568, as modified by Rev. Proc. 89-30, 1989-1 C.B. 895, and as amplified by Rev. Proc. 77-41, 1977-2 C.B. 574, Rev. Proc. 83-81, 1983-2 C.B. 598 (see also Rev. Proc. 2013-3, 2013-1 I.R.B. 113, as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28), Rev. Proc. 84-42, 1984-1 C.B. 521 (superseded,

in part, as to no-rule areas by Rev. Proc. 2013-3, 2013-1 I.R.B. 113), Rev. Proc. 86-42, 1986-2 C.B. 722, and Rev. Proc. 89-50, 1989-2 C.B. 631. But see section 3.01 of Rev. Proc. 2013-3, as modified by Rev. Proc. 2013-32, which states that the Service will not issue a letter ruling as to whether a transaction constitutes a reorganization within the meaning of section 368. However, the Service will issue a letter ruling addressing significant issues (within the meaning of section 3.01 of Rev. Proc. 2013-3, as modified by Rev. Proc. 2013-32) presented in a reorganization within the meaning of section 368. The information and representations described in these revenue procedures should be included in a letter ruling request only to the extent that they relate to the significant issues with respect to which the letter ruling is requested. See section 6.03(4), as modified by Rev. Proc. 2013-32.

(b) Under the subheading “332 Checklist Questionnaire” delete the text and add the following text in its place:

See section 3.01 of Rev. Proc. 2013-3, 2013-1 I.R.B. 113, as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28, which states that the Service will not issue a letter ruling on whether a corporate distribution qualifies for nonrecognition treatment under section 332. However, the Service will issue a letter ruling addressing significant issues (within the meaning of section 3.01 of Rev. Proc. 2013-3, as modified by Rev. Proc. 2013-32) presented in a transaction described in section 332. The information and representations described in Rev. Proc. 90-52, 1990-2 C.B. 626, should be included in a letter ruling request only to the extent that they relate to the significant issues with respect to which the letter ruling is requested. See section 6.03(4), as modified by Rev. Proc. 2013-32.

(c) Under the subheading “351 Checklist Questionnaire” delete the text and add the following text in its place:

See section 3.01 of Rev. Proc. 2013-3, 2013-1 I.R.B. 113, as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28, which states that the Service will not issue a letter ruling on whether certain transfers to controlled corporations qualify for nonrecognition treatment under section 351. However, the Service will issue a letter ruling addressing significant issues (within the meaning of section 3.01 of Rev. Proc. 2013-3, as modified by Rev. Proc. 2013-32) presented in a transaction described in section 351. The information and representations described in Rev. Proc. 83-59, 1983-2 C.B. 575, should be included in a letter ruling request only to the extent that they relate to the significant issues with respect to which the letter ruling is requested. See section 6.03(4), as modified by Rev. Proc. 2013-32.

(d) Under the subheading “355 Checklist Questionnaire” delete the text and add the following text in its place:

See section 3.01 of Rev. Proc. 2013-3, 2013-1 I.R.B. 113, as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28, which states that the Service will not issue a letter ruling on whether certain distributions of controlled corporation stock qualify for nonrecognition treatment under section 355. However, the Service will issue a letter ruling addressing significant issues (within the meaning of section 3.01 of Rev. Proc. 2013-3, as modified by Rev. Proc. 2013-32) presented in a transaction described in section 355. The information and representations described in Rev. Proc. 96-30, 1996-1 C.B. 696, should be included in a letter ruling request only to the extent that they relate to the significant issues with respect to which the letter ruling is requested. See section 6.03(4), as modified by Rev. Proc. 2013-32.

(e) Under the subheading “368(a)(1)(E) Checklist Questionnaire” delete the text and add the following text in its place:

See section 3.01 of Rev. Proc. 2013-3, 2013-1 I.R.B. 113, as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28, which states that the Service will not issue a letter ruling as to whether a transaction constitutes a reorganization, including a recapitalization within the meaning of section 368(a)(1)(E) (or a transaction that qualifies under section 1036). However, the Service will issue a letter ruling addressing significant issues (within the meaning of section 3.01 of Rev. Proc. 2013-3, as modified by Rev. Proc. 2013-32) presented in a transaction described in section 368(a)(1)(E) (or in a transaction described in section 1036). The information and representations described in Rev. Proc. 81-60, 1981-2 C.B. 680, should be included in a letter ruling request only to the extent that they relate to the significant issues. See section 6.03(4), as modified by Rev. Proc. 2013-32.

.02 Rev. Proc. 2013-3 is modified and amplified as follows:

(1) Delete the text of section 3.01(41) and add the following text in its place:

Sections 332, 351, 355, 368, and 1036.—Complete Liquidations of Subsidiaries; Transfer to Corporation Controlled by Transferor; Distribution of Stock and Securities of a Controlled Corporation; Reorganization; Stock for Stock of Same Corporation.—Whether a transaction qualifies under section 332, 351, 355, or 1036 for nonrecognition treatment or whether it constitutes a corporate reorganization within the meaning of section 368, and whether various tax consequences (such as nonrecognition and basis) result from the application of that section. The Service will instead rule only on significant issues presented in a transaction described in section 332, 351, 355, 368, or 1036. Additionally, the Service will rule on one or more significant issues under the Code sections that address the tax consequences (such as nonrecognition and basis) that result from the qualification of a transaction under section 332, 351, 355, 368, or 1036. See section 6.03 of Rev. Proc. 2013-1, 2013-1 I.R.B. 15, as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28).

**SIGNIFICANT ISSUE:** A significant issue is an issue of law the resolution of which is not essentially free from doubt and that is germane to determining the tax consequences of the transaction. A change of circumstances arising after a transaction ordinarily does not present a significant issue with respect to the transaction.

**OBTAINING A LETTER RULING:** To obtain a letter ruling on a significant issue presented in a transaction, the taxpayer in its letter ruling request must comply with all the requirements set forth in section 6.03 of Rev. Proc. 2013-1, as modified by Rev. Proc. 2013-32, as well as Rev. Proc. 2013-1, in general.

(2) Delete the text of the second paragraph of section 4.02(2) and add the following text in its place:

Notwithstanding the previous paragraph, in connection with transactions described in section 332, 351, 355, or 1036 and reorganizations within the meaning of section 368, the Associate Chief Counsel (Corporate) may issue a letter ruling on part of an integrated transaction if and to the extent that the transaction presents a significant issue (within the meaning of section 3.01(41), as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28). See section 6.03 of Rev. Proc. 2013-1, 2013-1 I.R.B. 15, as modified by Rev. Proc. 2013-32.

(3) Delete the text of section 4.02(9) and add the following text in its place:

A letter ruling will not be issued with respect to an issue that is clearly and adequately addressed by statute, regulations, decision of a court, revenue rulings, revenue procedures, notices, or other authority published in the Internal Revenue Bulletin (Comfort Ruling). However, except with respect to issues under sections 332, 351, 355, 368, and 1036 and the tax consequences resulting from the application of such Code sections (see generally section 6.03 of Rev. Proc. 2013-1, 2013-1 I.R.B. 15, as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28), the Associate office may in its discretion issue a Comfort Ruling if the Associate office is otherwise ruling on another issue arising in the same transaction.

.03 Rev. Proc. 81-60, 1981-2 C.B. 680, Rev. Proc. 83-59, 1983-2 C.B. 575, Rev. Proc. 86-42, 1986-2 C.B. 722, Rev. Proc. 90-52, 1990-2 C.B. 626, and Rev. Proc. 96-30, 1996-1 C.B. 696, are modified as follows.

The inclusion of all the information and representations described in these revenue procedures is not required in all requests for letter rulings under sections 332, 351, 355, and 368, as applicable. See section 6.03 of Rev. Proc. 2013-1, 2013-1 I.R.B. 15, as modified by Rev. Proc. 2013-32 in I.R.B. 2013-28. Such information and representations should be included in a letter ruling request with respect to one or more significant issues under such Code sections only to the extent that they relate to the significant issues.

.04 Rev. Proc. 2003-48, 2003-2 C.B. 86 is obsolete in part and superseded in part as follows:

(1) Sections 4.01 (relating to the corporate business purpose representation), 4.02 (relating to the device representation), 4.03 (relating to the section 355(e) representations), 4.04 (regarding the inclusion of regulatory filings with all letter ruling requests under section 355), and 4.05 (relating to certain ruling requests for which the Service previously declined to rule) are obsolete; and

(2) Section 4.06 (regarding supplemental rulings) is superseded.

## SECTION 6. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2013-1, 2013-1 I.R.B. 1, and Rev. Proc. 2013-3, 2013-1 I.R.B. 113, are amplified and modified. Rev. Proc. 81-60, 1981-2 C.B. 680, Rev. Proc. 83-59, 1983-2 C.B. 575, Rev. Proc. 86-42, 1986-2 C.B. 722, Rev. Proc. 90-52, 1990-2 C.B. 626, and Rev. Proc. 96-30, 1996-1 C.B. 696, are modified. Rev. Proc. 2003-48, 2003-2 C.B. 86, is obsolete in part and superseded in part. The pilot program announced in Rev. Proc. 2009-25, 2009-24 I.R.B. 1088, for rulings on certain issues arising in the context of section 355 distributions is discontinued.

## SECTION 7. EFFECTIVE DATE

This revenue procedure applies to all ruling requests postmarked or, if not mailed, received after August 23, 2013

## SECTION 8. PAPERWORK REDUCTION ACT

The collections of information contained in this revenue procedure have been reviewed and approved by the Office of Management and Budget (OMB) in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1522.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

The collections of information in this revenue procedure are in section 5. This information is required and will be used to determine whether a taxpayer would qualify for a letter ruling on part of an integrated transaction. The collections of information are required to obtain a benefit. The likely respondents are business or other for-profit institutions.

The estimated total annual burden under Rev. Proc. 2013-1 is 305,540.

The estimated annual burden per respondent/recordkeeper varies from 1 to 200 hours, depending on individual circumstances, with an estimated average burden of 80 hours. The estimated number of respondents and/or recordkeepers is 3,825.

The estimated frequency of response is on occasion.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by section 6103.

#### SECTION 9. DRAFTING INFORMATION

The principal author of this revenue procedure is Amie Colwell Breslow of the Office of Associate Chief Counsel (Corporate). For further information regarding this revenue procedure contact Amie Colwell Breslow on (202) 622-7530 (not a toll free call).