

# Internal Revenue bulletin

Bulletin No. 2000-10  
March 6, 2000

## 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.

### INCOME TAX

**Rev. Rul. 2000-11, page 734.**

**Federal rates; adjusted federal rates; adjusted federal long-term rate, and the long-term exempt rate.** For purposes of section 1274, 1288, 382, and other sections of the Code, tables set forth the rates for March 2000.

### EMPLOYEE PLANS

**Notice 2000-14, page 737.**

**Cross-testing; comparability.** This notice states that the Service is undertaking a review of issues posed by "new comparability" retirement plans and invites public comments.

### ADMINISTRATIVE

**Announcement 2000-11, page 739.**

The United States recently exchanged instruments of ratification for four new income tax treaties effective January 1, 2000. This information was not included in Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations (For Withholding in 2000)*. This announcement provides supplemental tables of income rates and exempt personal service income for Estonia, Latvia, Lithuania, and Venezuela. It also includes corrected tables for Austria, Ireland, and South Africa.

Finding Lists begin on page ii.  
Index for January and February begins on page iv.



Department of the Treasury  
Internal Revenue Service

# The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities

and by applying the tax 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 and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are consolidated semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

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 proce-

dures 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 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 first 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 first Bulletin of the succeeding semiannual period, respectively.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

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

## Section 42.—Low-Income Housing Credit

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Section 280G.—Golden Parachute Payments

Federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Section 382.—Limitation on Net Operating Loss Carryforwards and Certain Built-in Losses Following Ownership Change

The adjusted applicable federal long-term rate is set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Section 412.—Minimum Funding Standards

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Section 467.—Certain Payments for the Use of Property or Services

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Section 468.—Special Rules for Mining and Solid Waste Reclamation and Closing Costs

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Section 482.—Allocation of Income and Deductions Among Taxpayers

Federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Section 483.—Interest on Certain Deferred Payments

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Section 642.—Special Rules for Credits and Deductions

Federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Section 807.—Rules for Certain Reserves

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Section 846.—Discounted Unpaid Losses Defined

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Section 1274.—Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property

(Also sections 42, 280G, 382, 412, 467, 468, 482, 483, 642, 807, 846, 1288, 7520, 7872.)

**Federal rates; adjusted federal rates; adjusted federal long-term rate, and**

**the long-term exempt rate.** For purposes of section 1274, 1288, 382, and other sections of the Code, tables set forth the rates for March 2000.

## Rev. Rul. 2000-11

This revenue ruling provides various prescribed rates for federal income tax purposes for March 2000 (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)(2) for buildings placed in service during the current month. 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. 2000-11 TABLE 1

Applicable Federal Rates (AFR) for March 2000

*Period for Compounding*

	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
<i>Short-Term</i>				
AFR	6.45%	6.35%	6.30%	6.27%
110% AFR	7.11%	6.99%	6.93%	6.89%
120% AFR	7.77%	7.62%	7.55%	7.50%
130% AFR	8.43%	8.26%	8.18%	8.12%
<i>Mid-Term</i>				
AFR	6.80%	6.69%	6.63%	6.60%
110% AFR	7.50%	7.36%	7.29%	7.25%
120% AFR	8.19%	8.03%	7.95%	7.90%
130% AFR	8.89%	8.70%	8.61%	8.55%
150% AFR	10.29%	10.04%	9.92%	9.84%
175% AFR	12.05%	11.71%	11.54%	11.43%
<i>Long-Term</i>				
AFR	6.75%	6.64%	6.59%	6.55%
110% AFR	7.43%	7.30%	7.23%	7.19%
120% AFR	8.13%	7.97%	7.89%	7.84%
130% AFR	8.82%	8.63%	8.54%	8.48%

REV. RUL. 2000-11 TABLE 2

Adjusted AFR for March 2000

*Period for Compounding*

	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
<i>Short-term</i>				
adjusted AFR	4.34%	4.29%	4.27%	4.25%
<i>Mid-term</i>				
adjusted AFR	4.97%	4.91%	4.88%	4.86%
<i>Long-term</i>				
adjusted AFR	5.84%	5.76%	5.72%	5.69%

REV. RUL. 2000-11 TABLE 3

Rates Under Section 382 for March 2000

Adjusted federal long-term rate for the current month	5.84%
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.)	5.84%

REV. RUL. 2000-11 TABLE 4

Appropriate Percentages Under Section 42(b)(2) for March 2000

Appropriate percentage for the 70% present value low-income housing credit	8.59%
Appropriate percentage for the 30% present value low-income housing credit	3.68%

REV. RUL. 2000-11 TABLE 5

Rate Under Section 7520 for March 2000

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

8.2%

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**Section 1288.—Treatment of Original Issue Discounts on Tax-Exempt Obligations**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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**Section 7520.—Valuation Tables**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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**Section 7872.—Treatment of Loans With Below-Market Interest Rates**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000-11, page 734.

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## Part III. Administrative, Procedural, and Miscellaneous

### Review of Issues Raised By “New Comparability” Plans

#### Notice 2000-14

##### I. PURPOSE

The Internal Revenue Service and the Treasury Department are undertaking a review of issues posed by “new comparability” plans and invite public comments. The Service and Treasury believe it is appropriate at this time to review the effect of these rapidly evolving plan designs with the benefit of comments from plan sponsors, plan participants, and other interested parties.

New comparability plans (and similar plan designs such as “super-integrated” plans) are defined contribution plans that generally restrict higher rates of employer contributions to highly compensated employees. The focus of this review is the nondiscrimination requirements applicable to these plans.

Section 401(a)(4) of the Internal Revenue Code provides that a plan is a qualified plan only if the contributions or the benefits provided under the plan do not discriminate in favor of highly compensated employees. For purposes of determining whether nonelective employer contributions under a defined contribution plan discriminate in favor of highly compensated employees, the regulations under § 401(a)(4) permit such contributions either to be tested on a present value basis or to be “cross-tested” on a future value basis. Under this cross-testing method, contributions are converted to and tested as equivalent benefits payable at normal retirement age; the conversion is done by making an actuarial projection of the benefits payable at normal retirement age that are attributable to such contributions. Thus, this cross-testing method effectively permits nonelective employer contributions under a defined contribution plan to be tested as the equivalent of employer-provided benefits under a defined benefit plan.

Notwithstanding the analytical underpinnings of cross-testing, the Service and Treasury are concerned whether cross-tested plan designs that provide for built-

in disparities in contribution rates between highly compensated and nonhighly compensated employees can be reconciled with the basic purpose of the nondiscrimination rules as applied to defined contribution plans. In this regard, the Service and Treasury are reviewing whether it is appropriate in all cases, without regard to the particular structure of a cross-tested defined contribution plan, to allow the projected future value of employer contributions to be tested as the equivalent of employer-provided benefits under a defined benefit plan.

For example, in a typical new comparability plan, highly compensated employees (who tend to be older than a majority of nonhighly compensated employees) receive high allocation rates (often 18% to 20% of compensation), while nonhighly compensated employees, regardless of their age or years of service, receive comparatively low allocation rates (e.g., 3% of compensation). In the typical case, there is a sufficient number of young nonhighly compensated employees to enable the employer to demonstrate compliance with the nondiscrimination standards by comparing the actuarially projected value of the small allocations for those young nonhighly compensated employees with the actuarially projected value of the substantially larger allocations for older highly compensated employees. The Service and Treasury are concerned that, by plan design, nonhighly compensated employees never have an opportunity to earn the higher allocation rates as they work additional years for the employer and grow older. Further, when a sponsor replaces its existing defined contribution plan with a new comparability plan, rank-and-file employees may suffer significant reductions in their allocation rates, while owners and executives may benefit from a significant increase in their allocation rates.

##### II. POSSIBLE APPROACHES

In their review of new comparability plans, the Service and Treasury are considering what modifications to the existing rules applicable to these plans might be appropriate. It is anticipated that any such modifications would be applied to

plans, including existing plans, on a prospective basis only.

One possible approach to address the issues raised by new comparability plans would be to provide that, for purposes of determining whether a defined contribution plan satisfies

§ 1.401(a)(4)–8(b)(1) of the Income Tax Regulations (i.e., the rules governing the cross-testing of defined contribution plans), the right to receive each rate of nonelective employer contributions must be currently and effectively available on a nondiscriminatory basis, determined in a manner generally patterned after the approach under § 1.401(a)(4)–4 of the regulations. These regulations already contain a requirement that rates of the other three basic types of contributions — elective contributions, after-tax employee contributions, and employer matching contributions — be made currently and effectively available in a nondiscriminatory manner.

If such an approach were adopted, however, it is anticipated that, subject to certain conditions, a plan would be permitted to disregard differences in rates of nonelective contributions that result from differences in attained age or service for purposes of determining whether contribution rates are currently available in a nondiscriminatory manner. Accordingly, under such an approach, the Service and Treasury anticipate that cross-testing would continue to be a permissible testing alternative for generic age-weighted or service-based defined contribution plans (plans under which younger and shorter-service participants become entitled to higher allocation rates as they age and accumulate more service) and certain other appropriate plan designs.

Comments are invited on this and other possible approaches (including appropriate exceptions) to address the issues raised by new comparability plans. It is requested that comments be submitted by May 15, 2000, and that they refer to Notice 2000–14. Comments can be addressed to CC:DOM:CORP:R (Notice 2000–14), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. In the alternative, comments may be hand delivered between the hours of 8 a.m. and 5 p.m. to CC:DOM:CORP:R

(Notice 2000–14), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC. Alternatively, taxpayers may transmit comments electronically via the IRS Internet site at: [http://www.irs.gov/tax\\_regs/regslst.html](http://www.irs.gov/tax_regs/regslst.html).

#### DRAFTING INFORMATION

The principal author of this notice is James Flannery of the Tax Exempt and Government Entities Division. For further information regarding this notice, please

contact the Employee Plans’ taxpayer assistance telephone service at (202) 622-6074/6075 (not toll-free numbers) between the hours of 1:30 and 3:30 p.m. Eastern Time, Monday through Thursday.

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## Part IV. Items of General Interest

### Announcement 2000-11

#### Changes to Publication 515

Changes apply to Tables 1 and 2 in Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations (For Withholding in 2000)*. These changes are needed to reflect the new income tax treaties with Estonia, Latvia, Lithuania, and Venezuela that became effective on January 1, 2000. In addition, this announcement contains corrections to Table 2 to provide the current provisions of the tax treaties with Austria, Ireland, and South Africa.

Rosalie La Plante,  
*Acting National Director,  
Tax Forms and  
Publications Division.*



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## 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 ap-

plies 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 law 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 the 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 Contribution 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.—Statements 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.

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<sup>1</sup> A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 1999–27 through 1999–52 is in Internal Revenue Bulletin 2000–1, dated January 3, 2000.

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### Key to Abbreviations:

RR	Revenue Ruling
RP	Revenue Procedure
TD	Treasury Decision
CD	Court Decision
PL	Public Law
EO	Executive Order
DO	Delegation Order
TDO	Treasury Department Order
TC	Tax Convention
SPR	Statement of Procedural Rules
PTE	Prohibited Transaction Exemption

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