

Internal Revenue bulletin

Bulletin No. 2000-13
March 27, 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. 2000-17, page 842.

Insurance companies; interest rate tables. Prevailing state assumed interest rates are provided for the determination of reserves under section 807 of the Code for contracts issued in 1999 and 2000. Rev. Rul. 92-19 supplemented.

EMPLOYEE PLANS

Notice 2000-18, page 845.

Weighted average interest rate update. The weighted average interest rate for March 2000 and the resulting permissible range of interest rates used to calculate current liability for purposes of the full funding limitation of section 412(c)(7) of the Code are set forth.

Announcement 2000-17, page 846.

This announcement corrects certain errors in Rev. Proc. 2000-16 (2000-6 I.R.B. 518), relating to Employee Plans Compliance Resolution System.

ADMINISTRATIVE

Notice 2000-19, page 845.

Signatures; interim waiver for Form SS-4. This notice informs taxpayers that the Service is temporarily waiving the signature requirement for Form SS-4, *Application for Employer Identification Number*, as authorized by section 6061 of the Code.

Announcement 2000-18, page 846.

This announcement corrects certain errors in TD 8852 (2000-2 I.R.B. 253), relating to the passthrough of items of an S corporation to its shareholders, the adjustments to the basis of stocks of the shareholders, and the treatment of distributions by the S corporation.

Finding Lists begin on page ii.



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.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

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

Section 807.—Rules for Certain Reserves

Insurance companies; interest rate tables. Prevailing state assumed interest rates are provided for the determination of reserves under section 807 of the Code for contracts issued in 1999 and 2000. Rev. Rul. 92-19 supplemented.

Rev. Rul. 2000-17

For purposes of section 807(d)(4) of the Internal Revenue Code, for taxable years beginning after December 31, 1998, this ruling supplements the schedules of prevailing state assumed interest rates set forth in Rev. Rul. 92-19, 1992-1 C.B. 227. This information is to be used by insur-

ance companies in computing their reserves for (1) life insurance and supplementary total and permanent disability benefits, (2) individual annuities and pure endowments, and (3) group annuities and pure endowments. As § 807(d)(2)(B) requires that the interest rate used to compute these reserves be the greater of (1) the applicable federal interest rate, or (2) the prevailing state assumed interest rate, the table of applicable federal interest rates in Rev. Rul. 92-19 is also supplemented.

Following are supplements to schedules A, B, C, and D to Part III of Rev. Rul. 92-19, providing prevailing state assumed interest rates for insurance products with different features issued in 1999 and 2000, and a supplement to the table in

Part IV of Rev. Rul. 92-19, providing the applicable federal interest rate under § 807(d) for 1999 and 2000. This ruling does not supplement Parts I and II of Rev. Rul. 92-19.

This is the eighth supplement to the interest rates provided in Rev. Rul. 92-19. Earlier supplements were published in Rev. Rul. 93-58, 1993-2 C.B. 241 (interest rates for insurance products issued in 1992 and 1993), Rev. Rul. 94-11, 1994-1 C.B. 196 (1993 and 1994), Rev. Rul. 95-4, 1995-1 C.B. 141 (1994 and 1995), Rev. Rul. 96-2, 1996-1 C.B. 141 (1995 and 1996), Rev. Rul. 97-2, 1997-1 C.B. 8 (1996 and 1997), Rev. Rul. 98-2, 1998-2 I.R.B. 15 (1997 and 1998), and Rev. Rul. 99-10, 1999-10 I.R.B. 10 (1998 and 1999).

Part III. Prevailing State Assumed Interest Rates — Products Issued in Years After 1982.*

Schedule A

STATUTORY VALUATION INTEREST RATES BASED ON THE 1980 AMENDMENTS TO THE NAIC STANDARD VALUATION LAW

A. Life insurance valuation:

Guarantee Duration (years)	Calendar Year of Issue 2000
10 or fewer	5.00**
More than 10 but not more than 20	4.75**
More than 20	4.50**

Source: Rates calculated from the monthly averages, ending June 30, 1999, of Moody's Corporate Bond Yield Average — Monthly Average Corporates.

* The terms used in the schedules in this ruling and in Part III of Rev. Rul. 92-19 are those used in the Standard Valuation Law; the terms are defined in Rev. Rul. 92-19.

** As the applicable federal interest rate for 2000 of 6.09 percent exceeds this prevailing state assumed interest rate, the interest rate to be used for this product under § 807 is 6.09 percent.

Part III, Schedule B

STATUTORY VALUATION INTEREST RATES BASED ON THE 1980 AMENDMENTS TO THE NAIC STANDARD VALUATION LAW

B. Single premium immediate annuities and annuity benefits involving life contingencies arising from other annuities with cash settlement options and from guaranteed interest contracts with cash settlement options:

<i>Calendar Year of Issue</i>	<i>Valuation Interest Rate</i>
1999	6.25*

Source: Rates calculated from the monthly averages, ending June 30, 1999, of Moody's Corporate Bond Yield Average — Monthly Average Corporates. The terms used in this schedule are those used in the Standard Valuation Law as defined in Rev. Rul. 92-19.

*As this prevailing state assumed interest does not exceed the applicable federal interest rate for 1999 of 6.30 percent, the applicable federal interest rate of 6.30 percent is to be used for this product under § 807.

Part III, Schedule C17 - 1999
STATUTORY VALUATION INTEREST RATES
BASED ON NAIC STANDARD VALUATION LAW
FOR 1999 CALENDAR YEAR BUSINESS
GOVERNED BY THE 1980 AMENDMENTS

C. Valuation interest rates for other annuities and guaranteed interest contracts that are valued on an issue year basis:

Cash Settlement Options?	Future Interest Guarantee?	Guarantee Duration (years)	Valuation Interest Rate For Plan Type		
			A	B	C
Yes	Yes	5 or fewer	6.25*	5.50*	5.00*
		More than 5, but not more than 10	6.00*	5.50*	5.00*
		More than 10, but not more than 20	5.50*	5.00*	4.75*
		More than 20	4.75*	4.50*	4.50*
Yes	No	5 or fewer	6.25	5.50*	5.25*
		More than 5, but not more than 10	6.25*	5.50*	5.25*
		More than 10, but not more than 20	5.75*	5.25*	5.00*
		More than 20	5.00*	4.50*	4.50*
No	Yes or No	5 or fewer	6.25*		
		More than 5, but not more than 10	6.00*		
		More than 10, but not more than 20	5.50*		
		More than 20	4.75*		

Source: Rates calculated from the monthly averages, ending June 30, 1999 of Moody's Corporate Bond Yield Average — Monthly Average Corporates.

*As the applicable federal interest rate for 1999 of 6.30 percent exceeds this prevailing state assumed interest rate, the interest rate to be used for this product under § 807 is 6.30 percent.

Part III, Schedule D17 - 1999
STATUTORY VALUATION INTEREST RATES
BASED ON NAIC STANDARD VALUATION LAW
FOR 1999 CALENDAR YEAR BUSINESS
GOVERNED BY THE 1980 AMENDMENTS

D. Valuation interest rates for other annuities and guaranteed interest contracts that are contracts with cash settlement options and that are valued on a change in fund basis:

Cash Settlement Options?	Future Interest Guarantee?	Guarantee Duration (years)	Valuation Interest Rate For Plan Type		
			A	B	C
Yes	Yes	5 or fewer	6.75	6.25*	5.25*
		More than 5, but not more than 10	6.50	6.25*	5.25*
		More than 10, but not more than 20	6.25*	6.00*	5.00*
		More than 20	5.50*	5.50*	4.50*
Yes	No	5 or fewer	7.00	6.50	5.50*
		More than 5, but not more than 10	6.75	6.50	5.50*
		More than 10, but not more than 20	6.25*	6.25*	5.25*
		More than 20	5.50*	5.50*	4.75*

Source: Rates calculated from the monthly averages, ending June 30, 1999, of Moody's Corporate Bond Yield Average — Monthly Average Corporates.

*As the applicable federal interest rate for 1999 of 6.30 percent exceeds this prevailing state assumed interest rate, the interest rate to be used for this product under § 807 is 6.30 percent.

Part IV. Applicable Federal Interest Rates.

TABLE OF
APPLICABLE FEDERAL INTEREST RATES
FOR PURPOSES OF § 807

<u>Year</u>	<u>Interest Rate</u>
1999	6.30
2000	6.09

Sources: Rev. Rul. 98-57, 1998-49 I.R.B. 4 for the 1999 rate and Rev. Rul. 99-48, 1999-49 I.R.B. 600 for the 2000 rate.

**EFFECT ON OTHER REVENUE
RULINGS**

Rev. Rul. 92-19 is supplemented by the addition to Part III of that ruling of prevailing state assumed interest rates under § 807 for certain insurance products issued in 1999 and 2000 and is further supplemented by an addition to the table in Part IV of Rev. Rul. 92-19 listing applicable federal interest rates. Parts I and II of Rev. Rul. 92-19 are not affected by this ruling.

DRAFTING INFORMATION

The principal author of this revenue ruling is Ann H. Logan of the Office of Assistant Chief Counsel (Financial Institutions and Products). For further information regarding this revenue ruling contact her on (202) 622-3970 (not a toll-free call).

**Section 6109.—Identifying
Numbers**

26 CFR 301.6109-1: Identifying numbers.

The Service is temporarily waiving the signature requirement for Form SS-4, *Application for Employer Identification Number*, as authorized by § 6061 of the Code, while the Service explores methods of filing the form other than on paper (such as magnetic media and electronic filing). See Notice 2000-19, page 845.

Part III. Administrative, Procedural, and Miscellaneous

Weighted Average Interest Rate Update

Notice 2000-18

Notice 88-73 provides guidelines for determining the weighted average interest rate and the resulting permissible range of

interest rates used to calculate current liability for the purpose of the full funding limitation of § 412(c)(7) of the Internal Revenue Code as amended by the Omnibus Budget Reconciliation Act of 1987 and as further amended by the Uruguay Round Agreements Act, Pub. L. 103-465 (GATT).

The average yield on the 30-year Treasury Constant Maturities for February 2000 is 6.23 percent.

The following rates were determined for the plan years beginning in the month shown below.

<u>Month</u>	<u>Year</u>	<u>Weighted Average</u>	<u>90% to 105% Permissible Range</u>	<u>90% to 110% Permissible Range</u>
March	2000	6.04	5.44 to 6.34	5.44 to 6.64

Drafting Information

The principal author of this notice is Todd Newman of the Employee Plans, Tax Exempt and Government Entities Division. For further information regarding this notice, call the Employee Plans Actuarial hotline, (202) 622-6076 between 2:30 and 3:30 p.m. Eastern time (not a toll-free number). Mr. Newman's number is (202) 622-8458 (also not a toll-free number).

Interim Waiver of Signature Requirement for Form SS-4

Notice 2000-19

PURPOSE

This notice informs taxpayers that the Internal Revenue Service is temporarily waiving the signature requirement for Form SS-4, Application for Employer Identification Number, as authorized by § 6061(b)(1)(A) of the Internal Revenue Code.

BACKGROUND

Section 6061(a) generally provides that any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations must be signed in accordance with forms or regulations prescribed by the Secretary of the Treasury.

Section 6061(b)(1) requires the Secretary to develop procedures for accepting signatures in digital or other electronic

form. Until such time as these procedures are in place, § 6061(b)(1)(A) authorizes the Secretary to waive the requirement of a signature for a particular type or class of return, declaration, statement, or other document required or permitted to be made under the Code.

Section 6061(b)(3) requires that the Secretary define and implement any waiver of the signature requirements through appropriate published guidance.

Section 6109(a) provides, in part, that when required by regulations, any person required to make a return, statement, or other document must include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

Section 301.6109-1(a)(1)(ii)(C) of the Regulations on Procedure and Administration provides that any person other than an individual (such as a corporation, partnership, nonprofit association, trust, estate, or similar nonindividual person) that is required to furnish a taxpayer identifying number must use an employer identification number (EIN).

Section 301.6109-1(d)(2)(i) provides that any person required to furnish an EIN must apply for one on Form SS-4. The form, together with any supplementary statement, must be prepared and filed in accordance with the form, accompanying instructions, and relevant regulations, and must set forth fully and clearly the requested data. Form SS-4 requires the applicant to sign the form and verify by a written declaration that it is made under penalties of perjury.

REASONS FOR SIGNATURE WAIVER FOR FORM SS-4

The Service is exploring methods of filing Form SS-4 other than on paper, such as magnetic media and other electronic means. As these alternative methods of filing Form SS-4 evolve, the Service intends to provide procedures for accepting signatures in digital or other electronic form. Until such time as these procedures are in place, the Service is waiving the requirement under § 6061(a) that taxpayers sign Form SS-4. This waiver applies to Forms SS-4 currently filed on paper, as well as to Forms SS-4 that eventually may be filed through electronic means. However, because this waiver is only temporary, the Service does not intend to remove the signature line from the paper version of Form SS-4.

EFFECTIVE DATE

This Notice is effective for Forms SS-4 filed on or after March 13, 2000.

DRAFTING INFORMATION

The principal author of this notice is Andrew J. Keyso of the Office of the Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this notice contact Mr. Keyso at (202) 622-4910 (not a toll-free call).

Part IV. Items of General Interest

Corrections to Rev. Proc. 2000-16

Announcement 2000-17

As published, section 13.06(3) and the table in section 13.06(5) of Rev. Proc. 2000-16, (2000-6 I.R.B. 518), contain errors. The references in those provisions of the revenue procedure should be to section 6.02(4)(b)(ii) of Rev. Proc. 2000-16 instead of section 6.02(4)(b)(i) of Rev. Proc. 2000-16.

Passthrough of Items of an S Corporation to its Shareholders; Correction

Announcement 2000-18

AGENCY:Internal Revenue Service (IRS), Treasury.

ACTION:Correction to final regulations.

SUMMARY:This document contains corrections to T.D. 8852 (2000-2 I.R.B. 253) which were published in the **Federal Register** on Wednesday, December 22, 1999 (64 FR 71641), relating to the passthrough of items of an S corporation to its share-

holders, the adjustments to the basis of stock of the shareholders, and the treatment of distributions by an S corporation.

DATES:This correction is effective December 22, 1999.

FOR FURTHER INFORMATION CONTACT:Martin Schaffer, Deane Burke, or David Shulman at (202) 622-3070, or Brenda Stewart at (202) 622-3120 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are subject to these corrections are under sections 1366, 1367, and 1368 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 8852) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 8852), which were the subject of FR Doc. 99-32697, is corrected as follows:

§1.1366-4 [Corrected]

1. On page 71648, column 3, §1.1366-4(c), third line from the bottom of the paragraph, the language, “the amount of the tax as the amount of” is corrected to read “the amount of the tax as the net amount of”.

§1.1367-1 [Corrected]

2. On page 71649, column 2, §1.1367-1(h) *Example 5.* (i), lines 7 through 11, the language, “section 1377(a)(2)(B) and §1.1377-1(b)(2), B and C are affected shareholders because B has transferred shares to Corporation S. Pursuant to section 1377(a)(2)(A) and §1.1377-1(b)(1), B and C, the affected” is corrected to read “section 1377(a)(2)(B) and §1.1377-1(b)(2), B, C, and D are affected shareholders because B has transferred shares to Corporations S and D. Pursuant to section 1377(a)(2)(A) and §1.1377-1(b)(1), B, C, and D, the affected”.

Dale D. Goode,
*Federal Register Liaison
Assistant Chief Counsel (Corporate).*

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.

Numerical Finding List¹

Bulletins 2000–1 through 2000–12

Announcements:

2000–1, 2000–2 I.R.B. 294
2000–2, 2000–2 I.R.B. 295
2000–3, 2000–2 I.R.B. 296
2000–4, 2000–3 I.R.B. 317
2000–5, 2000–4 I.R.B. 427
2000–6, 2000–4 I.R.B. 428
2000–7, 2000–6 I.R.B. 586
2000–8, 2000–6 I.R.B. 586
2000–9, 2000–9 I.R.B. 733
2000–10, 2000–9 I.R.B. 733
2000–11, 2000–10 I.R.B. 739
2000–12, 2000–12 I.R.B. 835
2000–13, 2000–11 I.R.B. 771
2000–14, 2000–11 I.R.B. 772
2000–15, 2000–12 I.R.B. 837
2000–16, 2000–12 I.R.B. 837

Notices:

2000–1, 2000–2 I.R.B. 288
2000–2, 2000–9 I.R.B. 727
2000–3, 2000–4 I.R.B. 413
2000–4, 2000–3 I.R.B. 313
2000–5, 2000–3 I.R.B. 314
2000–6, 2000–3 I.R.B. 315
2000–7, 2000–4 I.R.B. 419
2000–8, 2000–4 I.R.B. 420
2000–9, 2000–5 I.R.B. 449
2000–10, 2000–5 I.R.B. 451
2000–11, 2000–6 I.R.B. 572
2000–12, 2000–9 I.R.B. 727
2000–13, 2000–9 I.R.B. 732
2000–14, 2000–10 I.R.B. 737
2000–15, 2000–12 I.R.B. 826
2000–16, 2000–12 I.R.B. 826
2000–17, 2000–12 I.R.B. 827

Proposed Regulations:

REG–208280–86, 2000–8 I.R.B. 654
REG–209135–88, 2000–8 I.R.B. 681
REG–208254–90, 2000–6 I.R.B. 577
REG–209601–92, 2000–12 I.R.B. 829
REG–100276–97, 2000–8 I.R.B. 682
REG–101492–98, 2000–3 I.R.B. 326
REG–106012–98, 2000–2 I.R.B. 290
REG–110311–98, 2000–11 I.R.B. 767
REG–103831–99, 2000–5 I.R.B. 452
REG–103882–99, 2000–8 I.R.B. 706
REG–105089–99, 2000–6 I.R.B. 580
REG–105279–99, 2000–8 I.R.B. 707
REG–105606–99, 2000–4 I.R.B. 421
REG–111119–99, 2000–5 I.R.B. 455
REG–113572–99, 2000–7 I.R.B. 624
REG–116048–99, 2000–6 I.R.B. 584
REG–116567–99, 2000–5 I.R.B. 463
REG–116704–99, 2000–3 I.R.B. 325
REG–100163–00, 2000–7 I.R.B. 633
REG–103735–00, 2000–11 I.R.B. 770
REG–103736–00, 2000–11 I.R.B. 768

Railroad Retirement Quarterly Rate:

2000–9, I.R.B. 721

Revenue Procedures:

2000–1, 2000–1 I.R.B. 4
2000–2, 2000–1 I.R.B. 73
2000–3, 2000–1 I.R.B. 103
2000–4, 2000–1 I.R.B. 115
2000–5, 2000–1 I.R.B. 158
2000–6, 2000–1 I.R.B. 187
2000–7, 2000–1 I.R.B. 227
2000–8, 2000–1 I.R.B. 230
2000–9, 2000–2 I.R.B. 280
2000–10, 2000–2 I.R.B. 287
2000–11, 2000–3 I.R.B. 309
2000–12, 2000–4 I.R.B. 387
2000–13, 2000–6 I.R.B. 515
2000–15, 2000–5 I.R.B. 447
2000–16, 2000–6 I.R.B. 518
2000–17, 2000–11 I.R.B. 766
2000–18, 2000–9 I.R.B. 722
2000–19, 2000–12 I.R.B. 785
2000–20, 2000–6 I.R.B. 553

Revenue Rulings:

2000–1, 2000–2 I.R.B. 250
2000–2, 2000–3 I.R.B. 305
2000–3, 2000–3 I.R.B. 297
2000–4, 2000–4 I.R.B. 331
2000–5, 2000–5 I.R.B. 436
2000–6, 2000–6 I.R.B. 512
2000–7, 2000–9 I.R.B. 712
2000–8, 2000–7 I.R.B. 617
2000–9, 2000–6 I.R.B. 497
2000–10, 2000–8 I.R.B. 643
2000–11, 2000–10 I.R.B. 734
2000–12, 2000–11 I.R.B. 744
2000–13, 2000–12 I.R.B. 774
2000–14, 2000–12 I.R.B. 779
2000–15, 2000–12 I.R.B. 774
2000–16, 2000–12 I.R.B. 780

Treasury Decisions:

8849, 2000–2 I.R.B. 245
8850, 2000–2 I.R.B. 265
8851, 2000–2 I.R.B. 275
8852, 2000–2 I.R.B. 253
8853, 2000–4 I.R.B. 377
8854, 2000–3 I.R.B. 306
8855, 2000–4 I.R.B. 374
8856, 2000–3 I.R.B. 298
8857, 2000–4 I.R.B. 365
8858, 2000–4 I.R.B. 332
8859, 2000–5 I.R.B. 429
8860, 2000–5 I.R.B. 437
8861, 2000–5 I.R.B. 441
8862, 2000–6 I.R.B. 466
8863, 2000–6 I.R.B. 488
8864, 2000–7 I.R.B. 614
8865, 2000–7 I.R.B. 589
8866, 2000–6 I.R.B. 495
8867, 2000–7 I.R.B. 620
8868, 2000–6 I.R.B. 491
8869, 2000–6 I.R.B. 498
8870, 2000–8 I.R.B. 647
8871, 2000–8 I.R.B. 641
8872, 2000–8 I.R.B. 639
8873, 2000–9 I.R.B. 713
8874, 2000–8 I.R.B. 644

Treasury Decisions—continued:

8875, 2000–11 I.R.B. 761
8876, 2000–11 I.R.B. 753
8877, 2000–11 I.R.B. 747

¹ 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.

Finding List of Current Actions on Previously Published Items¹

Bulletins 2000–1 through 2000–12

Announcements:

99–50

Modified by
Rev. Proc. 2000–20, 2000–6 I.R.B. 553

Notices:

88–125

Obsoleted by
T.D. 8870, 2000–8 I.R.B. 647

92–48

Obsoleted by
Notice 2000–11, 2000–6 I.R.B. 572

97–19

Modified by
Rev. Proc. 2000–1, 2000–1 I.R.B. 4

98–22

Obsoleted by
T.D. 8870, 2000–8 I.R.B. 647

98–52

Modified by
Notice 2000–3, 2000–4 I.R.B. 413

98–61

Modified and superseded by
Rev. Proc. 2000–15, 2000–5 I.R.B. 447

99–8

Obsoleted by
Rev. Proc. 2000–12, 2000–4 I.R.B. 387

Revenue Procedures:

80–18

Modified by
Rev. Proc. 2000–13, 2000–6 I.R.B. 515

89–9

Superseded by
Rev. Proc. 2000–20, 2000–6 I.R.B. 553

89–13

Superseded by
Rev. Proc. 2000–20, 2000–6 I.R.B. 553

90–21

Superseded by
Rev. Proc. 2000–20, 2000–6 I.R.B. 553

91–66

Superseded by
Rev. Proc. 2000–20, 2000–6 I.R.B. 553

92–13

Modified, amplified, and superseded by
Rev. Proc. 2000–11, 2000–3 I.R.B. 309

92–13A

Modified, amplified, and superseded by
Rev. Proc. 2000–11, 2000–3 I.R.B. 309

92–41

Superseded by
Rev. Proc. 2000–20, 2000–6 I.R.B. 553

93–9

Superseded by
Rev. Proc. 2000–20, 2000–6 I.R.B. 553

Revenue Procedures—Continued:

93–10

Superseded by
Rev. Proc. 2000–20, 2000–6 I.R.B. 553

94–12

Modified, amplified, and superseded by
Rev. Proc. 2000–11, 2000–3 I.R.B. 309

95–42

Superseded by
Rev. Proc. 2000–20, 2000–6 I.R.B. 553

96–13

Modified by
Rev. Proc. 2000–1, 2000–1 I.R.B. 4

98–22

Modified and superseded by
Rev. Proc. 2000–16, 2000–6 I.R.B. 518

98–27

Superseded by
Rev. Proc. 2000–12, 2000–4 I.R.B. 387

98–64

Superseded by
Rev. Proc. 2000–9, 2000–2 I.R.B. 280

98–65

Superseded by
Rev. Proc. 2000–19, 2000–12 I.R.B. 785

99–1

Superseded by
Rev. Proc. 2000–1, 2000–1 I.R.B. 4

99–2

Superseded by
Rev. Proc. 2000–2, 2000–1 I.R.B. 73

99–3

Superseded by
Rev. Proc. 2000–3, 2000–1 I.R.B. 103

99–4

Superseded by
Rev. Proc. 2000–4, 2000–1 I.R.B. 115

99–5

Superseded by
Rev. Proc. 2000–5, 2000–1 I.R.B. 158

99–6

Superseded by
Rev. Proc. 2000–6, 2000–1 I.R.B. 187

99–7

Superseded by
Rev. Proc. 2000–7, 2000–1 I.R.B. 227

99–8

Superseded by
Rev. Proc. 2000–8, 2000–1 I.R.B. 230

99–13

Modified and superseded by
Rev. Proc. 2000–16, 2000–6 I.R.B. 518

99–31

Modified and superseded by
Rev. Proc. 2000–16, 2000–6 I.R.B. 518

99–49

Modified and amplified by
Rev. Rul. 2000–4, 2000–4 I.R.B. 331
Rev. Rul. 2000–7, 2000–9 I.R.B. 712
Notice 2000–4, 2000–3 I.R.B. 313

Revenue Procedures—Continued:

99–51

Superseded by
Rev. Proc. 2000–3, 2000–1 I.R.B. 103

2000–6

Modified by
Rev. Proc. 2000–20, 2000–6 I.R.B. 553

2000–8

Modified by
Rev. Proc. 2000–16, 2000–6 I.R.B. 518
Rev. Proc. 2000–20, 2000–6 I.R.B. 553

Revenue Rulings:

88–36

Modified by
Rev. Proc. 2000–6, 2000–6 I.R.B. 512

98–30

Amplified and superseded by
Rev. Rul. 2000–8, 2000–7, I.R.B. 617

Treasury Decisions:

8734

Modified by
T.D. 8856, 2000–3, I.R.B. 298

8804

Modified by
T.D. 8856, 2000–3, I.R.B. 298

8847

Corrected by
Announcement 2000–13, 2000–11 I.R.B. 771

¹ A cumulative list of current actions on previously published items in Internal Revenue Bulletins 1999–27 through 1999–52 is in Internal Revenue Bulletin 2000–1, dated January 3, 2000.

Superintendent of Documents Publications and Subscriptions Order Form

New Deposit Account?

Order processing code: ***3119**

Check here

NOTE: All prices include regular domestic postage and handling. Subscription prices are subject to change at any time. International customers, please add 25%. To fax your orders (202) 512-2250.

Publications

Qty.	Stock Number	Title	Price Each	Total Price
	021-066-00909-2	Subject Bibliography listing Cum. Bulletins prior to 1988 SB-066	FREE	FREE
	048-004-02277-0	Cum. Bulletin 1988-1 (Jan-June)	\$42	
	048-004-02279-6	Cum. Bulletin 1988-2 (July-Dec)	\$41	
	048-004-02291-5	Cum. Bulletin 1988-3	\$40	
	048-004-02286-9	Cum. Bulletin 1989-1 (Jan-June)	\$44	
	048-004-02292-3	Cum. Bulletin 1989-2 (July-Dec)	\$40-	
	048-004-02295-8	Cum. Bulletin 1990-1 (Jan-June)	\$38	
	048-004-02300-8	Cum. Bulletin 1990-2 (July-Dec)	\$41	
	048-004-02305-9	Cum. Bulletin 1991-1 (Jan-June)	\$44	
	048-004-02309-1	Cum. Bulletin 1991-2 (July-Dec)	\$45	
	048-004-02310-5	Cum. Bulletin 1992-1 (Jan-June)	\$51	
	048-004-02317-2	Cum. Bulletin 1992-2 (July-Dec)	\$47	
Total for Publications				

Subscriptions

Qty.	List ID	Title	Price Each	Total Price
	N-914	Priority Announcements for Accountants	FREE	FREE
	IRB	Internal Revenue Bulletin	\$123	
		Optional—Add \$50 to open new Deposit Account and please check box in upper right corner		
Total Cost of Order				

FREE Priority Announcement Service

You can find out about new publications for tax practitioners and accountants—as they are released—through our FREE Priority Announcement Service. See above.

FUTURE EDITIONS of Internal Revenue Cumulative Bulletins are available through "STANDING ORDER SERVICE." Get these future editions—automatically—without having to initiate a purchase order.

AUTHORIZATION FOR STANDING ORDER SERVICE

I hereby authorize the Superintendent of Documents to charge my:

VISA, MasterCard, or Superintendent of Documents Deposit Account for the Standing Order item below selected and shipped to me.

Authorizing signature (Standing Orders not valid unless signed.)

Please print or type your name.

Office Phone Number (_____) _____

Qty.	Standing Order	Title
	ZIRSC	Internal Revenue Cumulative Bulletins

GPO DEPOSIT ACCOUNT

A Deposit Account will enable you to use Standing Order Service to receive subsequent volumes quickly and automatically. For an initial deposit of \$50 you can establish your GPO Deposit Account.

YES! Open a Deposit Account for me so I can order future publications quickly and easily. I'm enclosing the \$50.00 initial deposit.

Standing Order Service

Just sign the authorization above to charge selected items to your existing Deposit Account, VISA, or MasterCard account. Or open a Deposit Account with an initial deposit of \$50 or more. Your account will be charged only as each volume is issued and mailed. Sufficient money must be kept in your account to insure that items are shipped.

For privacy protection, check the box below:

Do not make my name available to other mailers

Check method of payment:

Check payable to Superintendent of Documents

GPO Deposit Account -

VISA or MasterCard Account  

(Credit card expiration date)

Thank you for your order!

(Authorizing Signature)

4/93

Purchase Order No. _____

(If purchase order included.)

Please type or print

(Company or Personal Name)

(Additional address/attention line)

(Street address)

(City, State, ZIP Code)

(Daytime phone including area code)

**Mail To: Superintendent of Documents
P.O. Box 371954, Pittsburgh, PA 15250-7954**

Standing Orders remain in effect until canceled in writing (telephone cancellations are accepted but must be followed up with a written cancellation within 10 days) or canceled by the Superintendent of Documents.

Service begins with the next issue released of each item selected. An acknowledgment card is sent for each Standing Order item selected.

INTERNAL REVENUE BULLETIN

The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletin is sold on a yearly subscription basis by the Superintendent of Documents. Current subscribers are notified by the Superintendent of Documents when their subscriptions must be renewed.

CUMULATIVE BULLETINS

The contents of this weekly Bulletin are consolidated semiannually into a permanent, indexed, Cumulative Bulletin. These are sold on a single copy basis and *are not* included as part of the subscription to the Internal Revenue Bulletin. Subscribers to the weekly Bulletin are notified when copies of the Cumulative Bulletin are available. Certain issues of Cumulative Bulletins are out of print and are not available. Persons desiring available Cumulative Bulletins, which are listed on the reverse, may purchase them from the Superintendent of Documents.

HOW TO ORDER

Check the publications and/or subscription(s) desired on the reverse, complete the order blank, enclose the proper remittance, detach entire page, and mail to the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Please allow two to six weeks, plus mailing time, for delivery.

WE WELCOME COMMENTS ABOUT THE INTERNAL REVENUE BULLETIN

If you have comments concerning the format or production of the Internal Revenue Bulletin or suggestions for improving it, we would be pleased to hear from you. You can e-mail us your suggestions or comments through the IRS Internet Home Page (www.irs.gov) or write to the IRS Bulletin Unit, OP:FS:FP:P:1, Room 5617, 1111 Constitution Avenue NW, Washington, DC 20224.

Internal Revenue Service

Washington, DC 20224

Official Business
Penalty for Private Use, \$300