

# Internal Revenue bulletin

Bulletin No. 2000-37  
September 11, 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. 2000-47, page 264.

**LIFO; price indexes; department stores.** The July 2000 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, July 31, 2000.

#### Notice 2000-48, page 265.

**Deductions; travel expenses; per diem rates.** Taxpayers are informed that the U.S. General Services Administration (GSA) intends to issue new *per diem* rates for travel by federal employees effective October 1, 2000. Rules are set forth regarding the use of the new GSA rates by taxpayers to substantiate the amount of certain travel expenses under Rev. Proc. 2000-9 (2000-2 I.R.B. 280).

### EMPLOYEE PLANS

#### Notice 2000-46, page 265.

**Weighted average interest rate update.** The weighted average interest rate for August 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.

### EXEMPT ORGANIZATIONS

#### Announcement 2000-75, page 268.

A list is given of organizations now classified as private foundations.

### ADMINISTRATIVE

#### Notice 2000-49, page 266.

This notice clarifies the availability of tabular schedules as alternative reporting formats on Schedule P (Form 1120-FSC), Transfer Price or Commission, filed by foreign sales corporations for 1999 and prior taxable years.

#### Rev. Proc. 2000-36, page 267.

**Low-income housing tax credit.** This procedure publishes the unused housing credit carryover amounts allocated to qualified states under section 42(h)(3)(D) of the Code for calendar year 2000.

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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.

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

## Section 472.—Last-in, First-out Inventories

26 CFR 1.472-1: Last-in, first-out inventories.

**LIFO; price indexes; department stores.** The July 2000 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, July 31, 2000.

## Rev. Rul. 2000-47

The following Department Store Inventory Price Indexes for July 2000 were issued by the Bureau of Labor Statistics. The indexes are accepted by the Internal Revenue Service, under § 1.472-1(k) of the Income Tax Regulations and Rev. Proc. 86-46, 1986-2 C.B. 739, for appropriate application to inventories of department stores employing the retail inventory and last-in, first-out inventory methods for tax years ended on, or with reference to, July 31, 2000.

The Department Store Inventory Price Indexes are prepared on a national basis and include (a) 23 major groups of departments, (b) three special combinations of the major groups — soft goods, durable goods, and miscellaneous goods, and (c) a store total, which covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco, and contract departments.

### BUREAU OF LABOR STATISTICS, DEPARTMENT STORE INVENTORY PRICE INDEXES BY DEPARTMENT GROUPS (January 1941 = 100, unless otherwise noted)

| Groups                                    | July 1999 | July 2000 | Percent Change from July 1999 to July 2000 <sup>1</sup> |
|---|-----------|-----------|---|
| 1. Piece Goods                            | 551.4     | 519.6     | -5.8  |
| 2. Domestic and Draperies                 | 632.6     | 630.3     | -0.4  |
| 3. Women's and Children's Shoes           | 635.4     | 613.6     | -3.4  |
| 4. Men's Shoes                            | 874.8     | 896.4     | 2.5   |
| 5. Infants' Wear                          | 615.1     | 629.5     | 2.3   |
| 6. Women's Underwear                      | 560.8     | 561.4     | 0.1   |
| 7. Women's Hosiery                        | 321.3     | 335.1     | 4.3   |
| 8. Women's and Girls' Accessories         | 532.8     | 528.2     | -0.9  |
| 9. Women's Outerwear and Girls' Wear      | 367.0     | 364.0     | -0.8  |
| 10. Men's Clothing                        | 616.1     | 602.8     | -2.2  |
| 11. Men's Furnishings                     | 618.8     | 608.8     | -1.6  |
| 12. Boys' Clothing and Furnishings        | 470.9     | 478.6     | 1.6   |
| 13. Jewelry                               | 962.1     | 945.5     | -1.7  |
| 14. Notions                               | 794.3     | 780.8     | -1.7  |
| 15. Toilet Articles and Drugs             | 967.1     | 965.7     | -0.1  |
| 16. Furniture and Bedding                 | 685.0     | 689.2     | 0.6   |
| 17. Floor Coverings                       | 602.2     | 609.8     | 1.3   |
| 18. Housewares                            | 792.6     | 783.5     | -1.1  |
| 19. Major Appliances                      | 235.0     | 232.9     | -0.9  |
| 20. Radio and Television                  | 65.7      | 59.1      | -10.0   |
| 21. Recreation and Education <sup>2</sup> | 98.1      | 92.6      | -5.6  |
| 22. Home Improvements <sup>2</sup>        | 128.1     | 127.9     | -0.2  |
| 23. Auto Accessories <sup>2</sup>         | 106.5     | 106.5     | 0.0   |
| Groups 1 - 15: Soft Goods                 | 588.1     | 583.3     | -0.8  |
| Groups 16 - 20: Durable Goods             | 449.3     | 439.9     | -2.1  |
| Groups 21 - 23: Misc. Goods <sup>2</sup>  | 103.7     | 100.0     | -3.6  |
| Store Total <sup>3</sup>                  | 536.7     | 529.2     | -1.4  |

<sup>1</sup> Absence of a minus sign before the percentage change in this column signifies a price increase.

<sup>2</sup> Indexes on a January 1986=100 base.

<sup>3</sup> The store total index covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco, and contract departments.

### DRAFTING INFORMATION

The principal author of this revenue ruling is Alan J. Tomsic of the Office of Associate Chief Counsel (Income Tax and Ac-

counting). For further information regarding this revenue ruling, contact Mr. Tomsic at (202) 622-4970 (not a toll-free call).

# Part III. Administrative, Procedural, and Miscellaneous

## Weighted Average Interest Rate Update

### Notice 2000-46

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 July 2000 is 5.85 percent.

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

| Month  | Year | Weighted Average | 90% to 105% Permissible Range | 90% to 110% Permissible Range |
|--------|------|------------------|-------------------------------|-------------------------------|
| August | 2000 | 5.98             | 5.38 to 6.28                  | 5.38 to 6.57                  |

### 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).

## Optional Per Diem Rates for Employees, Self-employed Individuals, and Other Taxpayers Used in Computing Deductible Costs

### Notice 2000-48

This notice informs taxpayers that the U.S. General Services Administration will change the *per diem* rates for travel by federal employees as of October 1, 2000. These rates ("GSA rates") are incorporated by reference in Rev. Proc. 2000-9, 2000-2 I.R.B. 280, which allows their use in substantiating the amount of certain travel expenses, and are set forth in full in Publication 1542. However, as provided below, taxpayers may either use the new GSA rates or choose to continue to treat the current GSA rates as the federal *per diem* rates for travel expenses paid or incurred through the end of calendar year 2000. Also, comments are requested concerning application of the October 1 annual GSA rate changes in future years.

### GSA PER DIEM RATES

Rev. Proc. 2000-9 generally provides that, for travel within the continental United States ("CONUS"), the federal meal and incidental expense ("M&IE") rates and the federal *per diem* rates published by GSA may be used to substantiate certain travel expenses. GSA has recently announced its intention to update these rates annually effective October 1, rather than January 1, to match the federal government's fiscal year. The GSA rates will be available on the GSA website at [www.policyworks.gov/perdiem](http://www.policyworks.gov/perdiem). Accordingly, for purposes of Rev. Proc. 2000-9, the updated GSA rates will apply as of October 1, 2000, to determine the amount of the CONUS travel expenses paid or incurred on or after that date, unless a taxpayer uses the transition rule described below. Consequently, the April 2000 revision of Pub. 1542, Per Diem Rates (For Travel Within the Continental United States), which reprints the GSA rates made effective January 1, 2000, will not be effective for travel on or after October 1, 2000, unless the election described below is in effect.

### TRANSITION RULE

To ease the transition to the GSA rates that will be updated as described above, the Internal Revenue Service will allow taxpayers, in applying Rev. Proc. 2000-9, to use the GSA rates in effect for the first 9 months of 2000 ("current rates") for expenses of CONUS travel while away from home that are paid or incurred before January 1, 2001, in lieu of the updated GSA rates. A taxpayer must consistently use either the current GSA rates or the updated

GSA rates for the period of October 1, 2000, through December 31, 2000. During this period, a taxpayer may not use the current GSA rates for some travel and the updated GSA rates for other travel.

### SPECIAL RATES PROVIDED IN REV. PROC. 2000-9

Rev. Proc. 2000-9 provides two optional methods that may be used in lieu of the use of the GSA rates to substantiate the amount of certain travel expenses. Section 5 provides a simplified High-Low Substantiation Method for employers to substantiate the amount of employees' lodging, meal, and incidental expenses, and section 4.04 provides special M&IE rates for the transportation industry as an alternative to the M&IE rates published by GSA. Rev. Proc. 2000-9 provides that the use of these optional substantiation methods must be consistent throughout the 2000 calendar year. When the rates for these optional methods ("special rates") are updated in the next *per diem* revenue procedure (expected to be published in September 2000), the Service will permit taxpayers using the optional methods for travel in calendar year 2000 to use either the updated special rates, or the current special rates, for the last 3 months of the 2000 calendar year. However, such taxpayers may not use the GSA rates instead of the special rates for that period.

### REQUEST FOR COMMENTS

The Treasury Department and the Service invite comments on this notice and on future *per diem* revenue procedures. In particular, comments are requested on whether, in future years, the High-Low

Substantiation Method and the special transportation industry rates should be updated to match the October 1 effective date of the GSA rates or should continue to apply on a calendar-year basis. Also, comments are requested on whether, in future years, the revenue procedure should continue to make the substantiation rules effective as the rates are announced by GSA or should maintain consistent rates on a calendar-year basis by disregarding GSA's annual update (for employers other than federal employers) until the beginning of the next calendar year. Written comments should be submitted by October 27, 2000. An original and eight copies of written comments should be sent to:

Internal Revenue Service  
Attn: CC:MSP:R (Notice 2000-48)  
Room 5228 (IT&A:Br2)  
P.O. Box 7604  
Ben Franklin Station  
Washington, DC 20044.

or hand delivered between the hours of 8 a.m. and 5 p.m. to:

Courier's Desk  
Internal Revenue Service  
Attn: CC:MSP:R (Notice 2000-48)  
Room 5228 (IT&A:Br2)  
1111 Constitution Avenue, NW  
Washington, D.C.

Alternatively, comments may be submitted electronically at the following address:

Joel.S.Rutstein@m1.irs.counsel.treas.gov.

#### DRAFTING INFORMATION

The principal author of this notice is Edwin B. Cleverdon of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding this notice contact Mr. Cleverdon at (202) 622-4920 (not a toll-free call).

### Clarification of Schedule P (Form 1120-FSC)

#### Notice 2000-49

This notice clarifies the availability of tabular schedules as alternative reporting formats on Schedule P of Form 1120-FSC, filed by foreign sales corporations, for 1999 and prior taxable years.

#### SECTION I. BACKGROUND

Foreign sales corporations (FSCs) use Schedule P, "Transfer Price or Commission," of Form 1120-FSC, "U.S. Income Tax Return of a Foreign Sales Corporation," to compute the transfer price to charge a FSC or the commission to pay to a FSC under the FSC administrative pricing rules of section 925 of the Internal Revenue Code. The transfer price or commission allocates foreign trading gross receipts from the sale of export property and certain services between a FSC and its related supplier.

Under the administrative pricing rules, each transaction generating foreign trading gross receipts is reportable on Schedule P. Under Temp. Treas. Reg. § 1.925(a)-1T(c)(8), a FSC and its related supplier may elect to group transactions on a product or product line basis and must make the election for each group on Schedule P. Item B of Schedule P provides checkboxes for a FSC to indicate whether the Schedule P is filed on a "Transaction-by-transaction" basis or with respect to a "Group of transactions."

In the 1999 version of Schedule P ("1999 Schedule P"), applicable to calendar year 1999 and other taxable years beginning during 1999, item B also permits FSCs that choose to report on a transaction-by-transaction basis to check either of two subsidiary checkboxes representing alternative reporting formats for filing Schedule P. If the FSC chooses an "aggregate" format, the instructions to Schedule P specify that the FSC may combine on a single Schedule P all transactions in a product or product line to which the same administrative pricing method is applied. Where not all aggregated transactions fall within the same product or product line, or where the FSC uses more than one pricing method, the instructions require the FSC to file additional Schedules P, so that a separate Schedule P is filed for each combination of product or product line and pricing method, *i.e.*, for each aggregate. To be eligible for the aggregate reporting format, the FSC and its related supplier must maintain a supporting schedule containing all information that would be reported if a separate Schedule P were filed for each transaction.

The other alternative reporting format for which the 1999 Schedule P provides a checkbox for reporting on a transaction-by-

transaction basis is a tabular schedule in spreadsheet or similar format. The type of tabular schedule represented by this checkbox does not aggregate transactions but rather reports as a separate line item all Schedule P information for each transaction.

For taxable years beginning before January 1, 1999, item B of Schedule P permitted an aggregate reporting format that differed in some respects from the aggregate reporting format permitted on the 1999 Schedule P. Unlike the 1999 Schedule P, the former versions of Schedule P permitted an aggregate Schedule P to be filed not only for transaction-by-transaction reporting but also for groups of transactions consisting of products or product lines using the FSC administrative pricing rules. Also, unlike the 1999 Schedule P, the former versions of Schedule P did not expressly prescribe any form of tabular schedule as an alternative reporting format. *See generally* Notice 99-23, 1999-20 I.R.B. 73.

During the filing season for 1999 FSC income tax returns, several taxpayers and practitioners have asked the Service to clarify whether FSCs filing 1999 Schedule P and its predecessors may use a tabular schedule under the aggregate reporting format, reporting each aggregate of transactions (or, as permitted for taxable years beginning before January 1, 1999, each aggregate of groups) as a line item.

#### SECTION II. CLARIFICATIONS TO SCHEDULE P AND INSTRUCTIONS

The Service will accept a tabular schedule in spreadsheet or similar format as the equivalent of aggregate Schedules P for taxable years beginning before January 1, 2000, notwithstanding the absence of a specific checkbox for such a tabular schedule, provided that (1) the tabular schedule accompanies a partially completed Schedule P indicating the FSC's name and employer identification number (EIN); (2) the accompanying Schedule P shows a check mark in the appropriate checkbox for aggregation in item B (box 1a on 1999 Schedule P, or box 3 on prior years' Schedules P); (3) the tabular schedule reports all information as if a separate Schedule P were filed for each permitted aggregate of transactions or groups of transactions; (4) the tabular schedule is formatted in columns that correspond to item A, item C, and each line

item in Parts I, II and III of Schedule P; (5) each column is totaled; and (6) each page contains a page number and the FSC's name and EIN.

FSCs filing aggregate tabular schedules in accordance with this notice should enter "FILED UNDER NOTICE 2000-49" across the top of the tabular schedule and the accompanying Schedule P.

### SECTION III. 2000 SCHEDULE P

The Service intends to incorporate these clarifications into the version of Schedule P and corresponding instructions to be issued for taxable years beginning during 2000 ("2000 Schedule P"). In the 2000 Schedule P, the Service expects to refine the "Aggregate" checkbox for transaction-by-transaction reporting by providing two checkboxes in its place, one for aggregation on Schedules P and one for aggregation on a tabular schedule as an alternative reporting format. The existing checkbox for a tabular schedule of transactions without aggregation (generally used by FSCs engaging in a small number of transactions) will remain as a third alternative reporting format for transaction-by-transaction reporting. Unchanged will be the checkbox for grouping of transactions, where aggregation is not permitted and FSCs are generally required to use a tabular schedule as the reporting format.

### SECTION IV. DRAFTING INFORMATION

The principal author of this notice is Douglas Giblen of the Office of Associate Chief Counsel (International). For further information regarding this notice, contact Mr. Giblen at (202) 874-1490 (not a toll-free call).

*26 CFR 601.105: Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability. (Also Part I, §§ 42; 1.42-14.)*

## Rev. Proc. 2000-36

### SECTION 1. PURPOSE

This revenue procedure publishes the amounts of unused housing credit carryovers allocated to qualified states under § 42(h)(3)(D) of the Internal Revenue Code for calendar year 2000.

### SECTION 2. BACKGROUND

Rev. Proc. 92-31, 1992-1 C.B. 775, provides guidance to state housing credit agencies of qualified states on the procedure for requesting an allocation of unused housing credit carryovers under § 42(h)(3)(D). Section 4.06 of Rev. Proc. 92-31 provides that the Internal Revenue Service will publish in the Internal Revenue Bulletin the amount of unused housing credit carryovers allocated to qualified states for a calendar year from a national pool of unused credit authority (the National Pool). This revenue procedure publishes these amounts for calendar year 2000.

### SECTION 3. PROCEDURE

The unused housing credit carryover amount allocated from the National Pool by the Secretary to each qualified state for calendar year 2000 is as follows:

| Qualified State | Amount Allocated |
|-----------------|------------------|
| Alabama         | \$ 21,268        |
| Alaska          | 3,015            |
| Arizona         | 23,256           |
| California      | 161,319          |
| Colorado        | 19,741           |
| Delaware        | 3,668            |
| Florida         | 73,547           |
| Georgia         | 37,906           |
| Idaho           | 6,092            |
| Illinois        | 59,030           |
| Indiana         | 28,924           |
| Iowa            | 13,966           |

| Qualified State | Amount Allocated |
|-----------------|------------------|
| Kansas          | 12,917           |
| Maryland        | 25,171           |
| Massachusetts   | 30,055           |
| Michigan        | 48,008           |
| Minnesota       | 23,243           |
| Mississippi     | 13,475           |
| Missouri        | 26,615           |
| Nebraska        | 8,109            |
| Nevada          | 8,806            |
| New Hampshire   | 5,846            |
| New Jersey      | 39,635           |
| New York        | 88,564           |
| North Carolina  | 37,237           |
| Ohio            | 54,787           |
| Oregon          | 16,140           |
| Pennsylvania    | 58,376           |
| Puerto Rico     | 18,930           |
| Rhode Island    | 4,822            |
| Tennessee       | 26,689           |
| Texas           | 97,556           |
| Utah            | 10,366           |
| Vermont         | 2,890            |
| Virginia        | 33,451           |
| West Virginia   | 8,794            |
| Wisconsin       | 25,554           |

### SECTION 4. EFFECTIVE DATE

This revenue procedure is effective for allocations of housing credit dollar amounts attributable to the National Pool component of a qualified state's housing credit ceiling for calendar year 2000.

### DRAFTING INFORMATION

The principal author of this revenue procedure is Christopher J. Wilson of the Office of Associate Chief Counsel (Passthroughs and Special Industries). For further information regarding this revenue procedure, contact Mr. Wilson at (202) 622-3040 (not a toll-free call).

## Part IV. Items of General Interest

### Foundations Status of Certain Organizations

#### Announcement 2000–75

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

*Former Public Charities.* The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Aids-Free Foundation, Bay St. Louis, MS  
Algiers Community Improvement Association, New Orleans, LA  
American Community Assistance League, Hannibal, MO  
American Friends of Shavei Golah Jerusalem College for Russian Jews, Brooklyn, NY  
American Gift Foundation, Inc., Gaithersburg, MD  
Appalachian Wilderness Program, Inc., Doraville, GA  
Association of Women Psychiatrists, New York, NY  
Ateres Chaim, Inc., Monsey, NY  
Auburn Youth Hockey Association, Inc., Auburn, ME  
Auxiliary of Twin Lakes Center, Burlington, NC  
Baltimore Bicentennial Celebration, Inc., Baltimore, MD  
Barrington Horse Show, Inc., Barrington Hills, IL  
Baytown Citizen Police Academy Alumni Association, Inc., Barry, IL  
Beechwood Center of New Jersey, Inc., Langhorne, PA  
Berks Regional Training Institute, West Lawn, PA  
Big Horn Lenape Fed, Martinsville, OH  
Boston United Soccer, Inc., Boston, MA

Caddo & Bossier Zoological Association, Inc., Shreveport, LA  
Cambridge Chinese Choral Society, Inc., Boston, MA  
Camp Lake County, Inc., Lakeview, OR  
Caribbean American Steel Pan Education Center, Brooklyn, MA  
Cecils Historic District, Inc., Frederick, MD  
Center for Hearing Impaired Technologies, Cleveland, OH  
Center for the Advancement for the Physically and Mentally Challenged, Saddle Brook, NJ  
Center for Victim Services, Georgetown, TX  
Central East Austin Caregivers of Austin Texas, Austin, TX  
Ceramic Arts Foundation, Inc., New York, NY  
Chateau Genesis, Sedona, AZ  
Cheeta, Inc./Coalition Hoosiers Encouraging, Etc., Indianapolis, IN  
Cherokee Christian Childrens Ranch, Ten Mile, TN  
Childrens Bread, Columbus, OH  
Christian Homeless Rehabilitation Center, Inc., Damascus, MD  
College Station Rotary Club Charities, College Station, TX  
Colorado Open Systems Consortium, Highlands Ranch, CO  
Columbus Music Awards, Inc., Columbus, OH  
Combined Alcohol & Drug Prevention Treatment, Inc., Collinsville, AL  
Come Alive Ministry, Akron, OH  
Conflict Resolution & Mediation, Inc., New York, NY  
Cops, Cons and Kids, Inc., East Orange, NJ  
Cor Jesu Hermitage Foundation, Inc., Louisville, KY  
Cranston Crime Stoppers, Inc., Cranston, RI  
Craven County Future, New Bern, NC  
Daniel D. Tompkins Masonic Historical Society, Staten Island, NY  
Dwelling Place, Inc., Bethel, CT  
East Lansing Pinecrest Neighborhood Association, Lansing, MI  
Edinburg Housing Opportunity Corporation, Edinburg, TX  
Empowerment Zone Ecumenical Council EZEC, Detroit, MI  
ESP of Jamaica Plain, E. Boston, MA

Eye of the Tiger Booster Club, Tucson, AZ  
Faith, Inc., Phoenix, AZ  
Fall Classic, Inc., Lancaster, PA  
Feeding All Children Ministries, Mesquite, TX  
For all People There is Hope, Fresno, CA  
Foundation for Louisiana Drug Free Use, Baton Rouge, LA  
Foundation II of the American College of Trial Lawyers, Inc., Irvine, CA  
Franklin County Step Ahead Council, Inc., Brookville, IN  
Free, Inc., Chicago, IL  
Friends of Belmont High School Soccer, Belmont, MA  
Friends of Lindsey Steele Foundation, Inc., Oakland, ME  
Friends of the Border Foudation, San Antonio, TX  
Friends of the Guymon Public Library, Inc., Guymon, OK  
Future Youth, Inc., Rochester, NY  
General Medical Foundation, Richmond, VA  
Global Partnership for Education, Hale, MI  
Hartwell Sober Living, Inc., Santa Ana, CA  
Healing Environments, Palo Alto, CA  
Innecity Management Works Incorporated, Houston, TX  
International Association for Support of Privatization, Washington, DC  
Jewish Community Endowment Associates, Bangor, ME  
Jewish Legacy Foundation, New York, NY  
Junior Auxiliary of Caruthersville Missouri, Inc., Caruthersville, MO  
Junior Auxiliary of Jasper Alabama, Inc., Jasper, AL  
Just Another Meal Jam, Inc., North Charleston, NC  
Justus Foundation, Inc., Lorenzo, TX  
Kentucky Natural Lands Trust, Inc., Berea, KY  
Keren Aharon, Inc., Brooklyn, NY  
Kick Karate, Lockport, IL  
Kids at the Crossroads, Inc., Austin, TX  
Kindred Spirits Foundation, Inc., New York, NY  
Kirkwood Childrens Chorale, Inc., Kirkwood, MO  
Koyoty Transit Corporation, Burkesville, KY

L. Francis Griffin Foundation, Inc.,  
 Farmville, VA  
 Lamp Lighters Christian Radio of Pierre,  
 Inc., Pierre, SD  
 Land of Lincoln Conservation, Inc.,  
 Gilberts, IL  
 LEAP, Inc., Carson, CA  
 Lemoyne-Owen College Community  
 Development Corp., Memphis, TN  
 Life Management Services, Inc.,  
 Pittsfield, MA  
 Linda's Food Cupboard, Bradley, ME  
 Long Island Seaport & Ecocenter, Inc.,  
 Port Jefferson, NY  
 Marietta Chamber Orchestra,  
 Vincent, OH  
 Merrill Township Firefighters  
 Association, Bitely, MI  
 Miracle Victory Ministries, Inc.,  
 East Orange, NJ  
 Montgomery Junior Tennis Association,  
 Inc., Montgomery, AL  
 National Ceramic Center Foundation,  
 Inc., Boulder, CO  
 Native American Ministries,  
 Galesburg, IL  
 New Paltz Rescue Squad, Inc.,  
 New Paltz, NY  
 Nix Foundation, Inc.,  
 Washington, LA  
 No Power to Drugs Foundation, Inc.,  
 PMBK Pines, FL  
 Ohel Avrohom Elimelech, Inc.,  
 Brooklyn, NY  
 Oklahoma Junior Chianina,  
 Anadarko, OK  
 Paradise Village Children's Home, Inc.,  
 Bastrop, LA  
 Parkville Fine Arts Association, Inc.,  
 Parkville, MO  
 Photography Preservation Society,  
 St. Louis, MO  
 Planes of Fames East, Inc.,  
 Minneapolis, MN  
 Plant a Tree Help a Kid Foundation, Inc.,  
 Kansas City, MO  
 Play Pyramid, Lady Lake, FL  
 Public Improvements Corporation,  
 Greenwood Villiage, CO  
 Recreation-Academic Program, Inc.,  
 South Orange, NJ  
 Reggie Dabbs Ministries, Inc.,  
 Fort Myers, FL  
 Reno Ballet, Inc., Carson City, NV  
 Rockwood Care Center, Inc.,  
 Palm Beach Gardens, FL  
 Rudolf Walther Foundation, Inc.,  
 Norcross, GA  
 Saginaw Area Episcopal Urban Cluster,  
 Saginaw, MI  
 Scholarship Resource Finders and  
 Counseling Services, Inc.,  
 Lauderhill, FL  
 Second Thursday Network, Inc.,  
 New York, NY  
 Sigma Omega Foundation, Chicago, IL  
 Slick Boys Youth Foundation, Inc.,  
 Chicago, IL  
 Society for Ultrastructural Pathology,  
 Inc., Birmingham, AL  
 Spirit of Life Dance Theater, Chicago, IL  
 St. James Community Choir,  
 Washington, DC  
 Take Heart, Inc., Denison, TX  
 Texas Logistics Education Foundation,  
 Dallas, TX  
 Tony Brock Tennis Foundation, Inc.,  
 Cincinnati, OH  
 Transportation Research Institute,  
 New Orleans, LA  
 Union Colony Estates, Greeley, CO  
 United States Amateur Boxing of  
 Pontoon Beach, Inc.,  
 Pontoon Beach, IL  
 Valley Arts Society, Puyallup, WA  
 Verrazano Babe Ruth League,  
 Staten Island, NY  
 Village Center of Poppleton,  
 Baltimore, MD  
 Violence Intervention Prevention  
 Coalition, Fort Worth, TX  
 VSL Association, San Marino, CA  
 Wisconsin State Equity Corporation,  
 Madison, WI  
 Wisdom Bridge Theatre Foundation,  
 Chicago, IL  
 Womad Foundation of North America,  
 Inc., New York, NY  
 Womens Resource Center of El Paso,  
 Inc., El Paso, TX  
 Young Organizers Uniting Teenage  
 Harmony, Inc., Brooklyn, NY  
 Zichron Yitzchok, Inc.,  
 Bedford Hills, NY  
 Zion Hill Foundation of Rochester, Inc.,  
 Rochester, NY

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.



# Announcement of the Consent Voluntary Suspension of Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries From Practice Before the Internal Revenue Service

Under 31 Code of Federal Regulations, Part 10, an attorney, certified public accountant, enrolled agent or enrolled actuary, in order to avoid the institution or conclusion of a proceeding for his disbarment or suspension from practice before the Internal Revenue Service, may offer his consent to suspension from such practice. The Director of Practice, in his discretion, may suspend an attorney, certified public accountant, enrolled agent or enrolled actuary in accordance with the consent offered.

Attorneys, certified public accountants, enrolled agents and enrolled actuaries are prohibited in any Internal Revenue Ser-

vice matter from directly or indirectly employing, accepting assistance from, being employed by or sharing fees with, any practitioner disbarred or suspended from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents and enrolled actuaries to identify practitioners under consent suspension from practice before the Internal Revenue Service, the Director of Practice will announce in the Internal Revenue Bulletin the names and addresses of practitioners who have been suspended from such practice, their designation as attorney, certified public ac-

countant, enrolled agent or enrolled actuary, and date or period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks or for as many weeks as is practicable for each attorney, certified public accountant, enrolled agent or enrolled actuary so suspended and will be consolidated and published in the Cumulative Bulletin.

The following individuals have been placed under consent suspension from practice before the Internal Revenue Service:

| Name                  | Address          | Designation    | Date of Suspension                         |
|-----------------------|------------------|----------------|--|
| Stoppenhagen, Larry   | Ft. Wayne, IN    | CPA            | April 14, 2000<br>to<br>April 13, 2001     |
| Chon, James           | N. Hollywood, CA | CPA            | May 22, 2000<br>to<br>May 21, 2003         |
| Bleyer, Stephen A.    | Bala Cynwyd, PA  | CPA            | June 26, 2000<br>to<br>December 25, 2000   |
| Knutson, Owen         | Ouray, CO        | CPA            | July 3, 2000<br>to<br>January 2, 2003      |
| Silverman, Richard E. | Fayetteville, NY | CPA            | August 1, 2000<br>to<br>March 31, 2004     |
| Holt, Jeffrey         | Little Rock, AR  | Enrolled Agent | October 1, 2000<br>to<br>March 31, 2003    |
| Barbagallo, Joseph    | Newton, PA       | CPA            | October 15, 2000<br>to<br>October 14, 2004 |

# Announcement of the Disbarment and Suspension of Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries From Practice Before the Internal Revenue Service

Under Section 330, Title 31 of the United States Code, the Secretary of the Treasury, after due notice and opportunity for hearing, is authorized to suspend or disbar from practice before the Internal Revenue Service any person who has violated the rules and regulations governing the recognition of attorneys, certified public accountants, enrolled agents or enrolled actuaries to practice before the Internal Revenue Service.

Attorneys, certified public accountants, enrolled agents, and enrolled actuaries are prohibited in any Internal Revenue Service matter from directly or indirectly em-

ploying, accepting assistance from, being employed by or sharing fees with, any practitioner disbarred or under suspension from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents and enrolled actuaries to identify such disbarred or suspended practitioners, the Director of Practice will announce in the Internal Revenue Bulletin the names and addresses of practitioners who have been suspended from such practice, their designation as attorney, certified public accountant, enrolled agent or enrolled actuary, and the date of

disbarment or period of suspension. This announcement will appear in the weekly Bulletin for five successive weeks or as long as it is practicable for each attorney, certified public accountant, enrolled agent or enrolled actuary so suspended or disbarred and will be consolidated and published in the Cumulative Bulletin.

After due notice and opportunity for hearing before an administrative law judge, the following individual has been disbarred from further practice before the Internal Revenue Service:

| Name             | Address         | Designation | Effective Date    |
|------------------|-----------------|-------------|-------------------|
| Luebben, William | Hot Springs, AR | CPA         | February 11, 2000 |

## 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 Contributions Act.  
FISC—Foreign International Sales Company.  
FPH—Foreign Personal Holding Company.  
F.R.—Federal Register.  
FUTA—Federal Unemployment Tax Act.  
FX—Foreign Corporation.  
G.C.M.—Chief Counsel's Memorandum.  
GE—Grantee.  
GP—General Partner.  
GR—Grantor.  
IC—Insurance Company.  
I.R.B.—Internal Revenue Bulletin.  
LE—Lessee.  
LP—Limited Partner.  
LR—Lessor.  
M—Minor.  
Nonacq.—Nonacquiescence.  
O—Organization.  
P—Parent Corporation.

PHC—Personal Holding Company.  
PO—Possession of the U.S.  
PR—Partner.  
PRS—Partnership.  
PTE—Prohibited Transaction Exemption.  
Pub. L.—Public Law.  
REIT—Real Estate Investment Trust.  
Rev. Proc.—Revenue Procedure.  
Rev. Rul.—Revenue Ruling.  
S—Subsidiary.  
S.P.R.—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 2000–1 through 2000–26 is in Internal Revenue Bulletin 2000–27, dated July 3, 2000.

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