

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

Notice 2001-38, page 1334.

Information returns; reporting exceptions. Exceptions from information reporting contained in regulations under section 6041 of the Code will continue to apply to payments made by service-recipients reportable under section 6041A(a) of the Code after January 1, 2001.

EMPLOYEE PLANS

Notice 2001-36, page 1334.

Weighted average interest rate update. The weighted average interest rate for May 2001 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.

ESTATE TAX

Rev. Proc. 2001-38, page 1335.

This procedure provides that a qualified terminable interest property (QTIP) election will be treated as a nullity in certain situations where the election has no estate tax consequences with respect to the decedent's estate.

GIFT TAX

Rev. Proc. 2001-38, page 1335.

This procedure provides that a qualified terminable interest property (QTIP) election will be treated as a nullity in certain situations where the election has no estate tax consequences with respect to the decedent's estate.

EMPLOYMENT TAX

T.D. 8946, page 1332.

These final regulations, which adopt the rules of the temporary regulations under section 6302 of the Code, permanently raise the *de minimis* threshold for federal tax deposits from \$1,000 to \$2,500 for quarterly and annual reporting periods beginning on or after January 1, 2001.

ADMINISTRATIVE

Announcement 2001-62, page 1337.

This announcement contains the new address, effective immediately, for filing Form 8264, *Application for Registration of a Tax Shelter*.

Finding Lists begin on page ii.



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 1100.—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 2044.—Certain Property for Which Marital Deduction Was Previously Allowed

26 CFR 20.2044-1: *Certain property for which marital deduction was previously allowed.*

If a qualified terminable interest property (QTIP) election is made with respect to the decedent's estate, under what circumstances will the election be treated as a nullity for estate, gift, and generation-skipping transfer tax purposes? See Rev. Proc. 2001-38, page 1335.

Section 2056.—Bequests, etc., to Surviving Spouse

26 CFR 20.2056(b)-7: *Election with respect to life estate for surviving spouse.*

If a qualified terminable interest property (QTIP) election is made with respect to the decedent's estate, under what circumstances will the election be treated as a nullity for estate, gift, and generation-skipping transfer tax purposes? See Rev. Proc. 2001-38, page 1335.

Section 2519.—Dispositions of Certain Life Estates

26 CFR 25.2519-1: *Dispositions of certain life estates.*

If a qualified terminable interest property (QTIP) election is made with respect to the decedent's estate, under what circumstances will the election be treated as a nullity for estate, gift, and generation-skipping transfer tax purposes? See Rev. Proc. 2001-38, page 1335.

Section 2652.—Other Definitions

26 CFR 26.2652-1: *Transferor defined; other definitions.*

If a qualified terminable interest property (QTIP) election is made with respect to the decedent's estate, under what circumstances will the election be treated as a nullity for estate, gift, and generation-skipping transfer tax purposes? See Rev. Proc. 2001-38, page 1335.

Section 6302.—Mode or Time of Collection

26 CFR 31.6302-1: *Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992.*

T.D. 8946

DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR Part 31

Federal Employment Tax Deposits—*De Minimis* Rule

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the deposit of Federal employment taxes. The final regulations adopt the rules of the temporary regulations that change the *de minimis* deposit rule for quarterly and annual periods from \$1,000 to \$2,500. The regulations affect taxpayers required to make deposits of Federal employment taxes.

DATES: *Effective Date:* These regulations are effective May 23, 2001.

Applicability Date: For dates of applicability, see §31.6302-1(f)(4).

FOR FURTHER INFORMATION CONTACT: Brinton T. Warren (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to 26 CFR part 31, Employment Taxes and Collection of Income Tax at the Source. On December 6, 2000, temporary and final regulations (T.D. 8909, 2000-52 I.R.B. 596) relating to the deposit of Federal employment taxes under section 6302 of the Internal Revenue Code were published in the **Federal Register** (65 FR 76152). A notice of proposed rulemaking (REG-114423-00, 2000-52 I.R.B. 604) cross-referencing the temporary regulations was published in the **Federal Register** for the same day (65 FR 76194). No comments were received from the public in response to the notice of proposed rulemaking.

Explanation of Provisions

These final regulations adopt the rules of the temporary regulations. Under these rules, a taxpayer does not have to make

deposits of Federal employment taxes for a quarterly or annual return period if the tax for the period is less than \$2,500 and the taxpayer remits its full liability with a timely filed return for the period. The regulations are applicable with respect to quarterly and annual periods beginning on or after January 1, 2001.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and, because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal author of the regulations is Brinton T. Warren of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division). However, other personnel from the IRS and Treasury Department participated in their development.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 31 is amended as follows:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Paragraph 1. The authority citation for part 31 is amended by removing the entry for Section 31.6302-1T to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. In §31.6302-1, paragraph (f)(4) is revised to read as follows:

§31.6302-1 Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992.

* * * * *

(f) * * *

(4) *De Minimis rule.* For quarterly and annual return periods beginning on or after January 1, 2001, if the total amount of accumulated employment taxes for the return period is less than \$2,500 and the amount is fully deposited or remitted with a timely filed return for the return period, the amount deposited or remitted will be deemed to have been timely deposited.

* * * * *

§31.6302-1T [Removed]

Par. 3. Section 31.6302-1T is removed.

Robert E. Wenzel,
*Deputy Commissioner
of Internal Revenue.*

Approved May 10, 2001.

Mark A. Weinberger,
Assistant Secretary for Tax Policy.

(Filed by the Office of the Federal Register on May 22, 2001, 8:45 a.m., and published in the issue of the Federal Register for May 23, 2001, 66 FR 28370)

Part III. Administrative, Procedural, and Miscellaneous

Weighted Average Interest Rate Update

Notice 2001-36

Notice 88-73 provides guidelines for determining the weighted average interest rate and the resulting permissible range of interest rates used to calculate current lia-

bility 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 April 2001 is 5.65 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
May	2001	5.83	5.25 to 6.12	5.25 to 6.42

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, please call Mr. Newman at (202) 283-9702 (not a toll-free number).

Returns Regarding Payments by Service-Recipients

Notice 2001-38

PURPOSE

This notice clarifies that the exceptions from information reporting contained in the regulations under § 6041 of the Internal Revenue Code will continue to apply to payments made by service-recipients that would otherwise be reportable under § 6041A after January 1, 2001.

BACKGROUND

Section 6041 requires persons engaged in a trade or business to report payments made in the course of that trade or business for salaries, wages, commissions, fees, and other forms of compensation for services of \$600 or more in any taxable year. Section 1.6041-3 of the Income Tax Regulations excepts certain payments from this reporting requirement.

In 1982, Congress expanded the reporting requirements previously encompassed by § 6041 by enacting § 6041A. Section 6041A(a) requires certain service-recipients to report payments of \$600 or more to a ser-

vice provider. Section 6041A(b) requires certain persons selling consumer products to a buyer for resale on a buy-sell or deposit-commission basis to report such sales. The legislative history of § 6041A indicates that the regulatory exceptions to the reporting requirements of § 6041 should also apply for purposes of § 6041A until regulations under § 6041A are issued. *See* H.R. Conf. Rep. No. 760, 97th Cong., 2d Sess. at 567 (1982).

In temporary regulations on backup withholding, the Treasury Department (Treasury) and the Internal Revenue Service (IRS) followed this legislative history by providing that the exceptions to reporting under § 6041 would apply for purposes of § 6041A until final regulations were issued. Section 35a.9999-3, Q&A 14, of the Temporary Employment Tax Regulations. Proposed regulations under § 6041A issued in 1986 also provide that the exceptions to reporting under § 6041 apply for purposes of § 6041A. Section 1.6041A-1(d)(2) of the proposed Income Tax Regulations.

In 1997 and 2000, Treasury and the IRS published new withholding and reporting regulations under chapter 3 (sections 1441-1464) and subpart G of subchapter A of chapter 61 (§§ 6041-6050S). T.D. 8734, 1997-2 C.B. 109; T.D. 8881, 2000-23 I.R.B. 1158. These new withholding and reporting regulations are a significant revision of the procedural rules regarding the withholding, documentation, and information reporting requirements that apply to payments of income to foreign persons. The regulations generally became effective January 1, 2001. As part of this revision, the temporary regulations under part 35a on

backup withholding were removed. In addition, final regulations under § 6041A were issued excepting certain international payments from reporting. Section 1.6041A-1(d)(3) of the Income Tax Regulations. Section 1.6041A-1(d)(2) of the proposed Income Tax Regulations, which provides that the exceptions applicable to reporting under § 6041 also apply to reporting under § 6041A, was not affected by this change.

DISCUSSION

A question has arisen regarding whether the exceptions from reporting under § 1.6041-3 will continue to apply to payments of a type reportable under § 6041A after January 1, 2001. There was no intention on the part of Treasury or the IRS to remove the exceptions under § 1.6041-3 for payments of a type reportable under § 6041A(a), either when adopting § 1.6041A-1(d)(3) or when removing § 35a.9999-3, Q&A-14. Accordingly, until final regulations are issued under § 6041A, information returns will not be required under § 6041A(a) with respect to a payment of a type exempt from reporting under § 1.6041-3.

DRAFTING INFORMATION

The principal author of this notice is John J. McGreevy of the Office of the Associate Chief Counsel (Procedure & Administration), Administrative Provisions & Judicial Practice Division. For further information regarding this notice, contact him at (202) 622-4910 (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, §§ 2044, 2056, 2519, 2652; 20.2044-1, 20.2056(b)-7, 25.2519-1, 26.2652-1.)

Rev. Proc. 2001-38

SECTION 1. PURPOSE

This revenue procedure provides relief for surviving spouses and their estates in situations where a predeceased spouse's estate made an unnecessary qualified terminable interest property (QTIP) election under § 2056(b)(7) of the Internal Revenue Code that did not reduce the estate tax liability of the estate. This revenue procedure describes the circumstances in which these QTIP elections will be treated as a nullity for federal estate, gift, and generation-skipping transfer tax purposes, so that the property will not be subject to transfer tax with respect to the surviving spouse.

SECTION 2. BACKGROUND

Section 2056(a) provides that, except as limited by § 2056(b), the value of a taxable estate is determined by deducting from the value of the gross estate an amount equal to the value of any interest in property which passes or has passed from the decedent to the surviving spouse. Section 2056(b)(1) denies a marital deduction for an interest passing to the surviving spouse that is a "terminable interest." An interest is a terminable interest if the interest passing to the surviving spouse will terminate or fail on the lapse of time or on the occurrence of an event or contingency or on the failure of an event or contingency to occur, and on termination, an interest in the property passes to someone other than the surviving spouse.

Section 2056(b)(7)(A) provides an exception to this terminable interest rule in the case of qualified terminable interest property. For purposes of § 2056(a), qualified terminable interest property is treated as passing to the surviving spouse, and no part of the property is treated as passing to any person other than the surviving spouse. Under § 2056(b)(7)(B)(i), qualified terminable interest property is property which passes from the decedent, in which the surviving spouse has a qualifying income interest for life, and to which an election under § 2056(b)(7)(B)(v) applies.

Section 2056(b)(7)(B)(v) provides that the election to treat property as QTIP under § 2056(b)(7) is made by the executor on the return of tax imposed by § 2001. This election, once made, is irrevocable.

Section 20.2056(b)-7(b)(4)(i) of the Estate Tax Regulations provides that the QTIP election is made on the return of tax imposed by § 2001 (or § 2101). The term "return of tax imposed by § 2001" means the last estate tax return (*Form 706-United States Estate (and Generation-Skipping Transfer) Tax Return*) filed by the executor on or before the due date of the return, including extensions or, if a timely return is not filed, the first estate tax return filed after the due date. Section 20.2056(b)-7(b)(4)(ii) provides that the election, once made, is irrevocable.

A QTIP election has transfer tax consequences for the surviving spouse. Section 2044(a) and (b) provides generally that the value of the gross estate includes the value of any property in which the decedent has a qualifying income interest for life and with respect to which a deduction was allowed for the transfer of the property to the decedent under § 2056(b)(7). Under § 2519(a) and (b), any disposition of all or part of a qualifying income interest for life in any property with respect to which a deduction was allowed under § 2056(b)(7) is treated as a transfer of all interests in the property other than the qualifying income interest. Further, the surviving spouse will, in the absence of a "reverse QTIP" election under § 2652(a)(3), be treated as the transferor of the property for generation-skipping transfer tax purposes under § 2652(a).

The Internal Revenue Service has received requests for relief in situations where an estate made an unnecessary QTIP election. In some cases, a QTIP election was made when the taxable estate (before allowance of the marital deduction) was less than the applicable exclusion amount under § 2010(c). The QTIP election was not necessary, because no estate tax would have been imposed whether or not the QTIP election was made. In other cases, the decedent's will provided for a "credit shelter trust" to be funded with an amount equal to the applicable exclusion amount under § 2010(c), with the balance of the estate

passing to a marital trust intended to qualify under § 2056(b)(7). The estate made QTIP elections for both the credit shelter trust and the marital trust. The QTIP election for the credit shelter trust was not necessary, because no estate tax would have been imposed whether or not the QTIP election was made for that trust. In these situations, as a consequence of the unnecessary QTIP election, the property subject to the election would be included in the surviving spouse's gross estate under § 2044(a), or if that spouse disposes of the income interest, would be subject to gift tax under § 2519. Further, the surviving spouse would, in the absence of a "reverse QTIP" election under § 2652(a)(3), be treated as the transferor of the property for generation-skipping transfer tax purposes under § 2652(a).

SECTION 3. SCOPE

This revenue procedure applies to elections under § 2056(b)(7) to treat property as qualified terminable interest property where the election was not necessary to reduce the estate tax liability to zero, based on values as finally determined for federal estate tax purposes. This revenue procedure does not apply in situations where a partial QTIP election was required with respect to a trust to reduce the estate tax liability and the executor made the election with respect to more trust property than was necessary to reduce the estate tax liability to zero. This revenue procedure also does not apply to elections that are stated in terms of a formula designed to reduce the estate tax to zero. See, for example, § 20.2056(b)-7(h), *Examples 7 and 8*. In addition, this revenue procedure does not apply to protective elections under § 20.2056(b)-7(c).

SECTION 4. PROCEDURE

In the case of a QTIP election within the scope of this revenue procedure, the Service will disregard the election and treat it as null and void for purposes of §§ 2044(a), 2056(b)(7), 2519(a), and 2652. The property for which the election is disregarded under this procedure will not be includible in the gross estate of the surviving spouse under § 2044, and the spouse will not be treated as making a gift under § 2519 if the spouse disposes of the income interest with respect to the property. Further, the surviving spouse will

not be treated as the transferor of the property for generation-skipping transfer tax purposes under § 2652(a). To establish that an election is within the scope of this revenue procedure, the taxpayer must produce sufficient evidence to that effect. For example, the taxpayer may produce a copy of the estate tax return filed by the predeceased spouse's estate establishing that the election was not necessary to reduce the estate tax liability to zero, based on values as finally determined for federal estate tax purposes. Such information, including an explanation of why the election should be treated as void under this

revenue procedure, should be submitted either with the Form 706 filed for the surviving spouse's estate, or with a request for a private letter ruling submitted at any time prior to filing that Form 706.

SECTION 5. EFFECTIVE DATE

This revenue procedure is effective as of June 4, 2001, and applies to elections within the scope of this revenue procedure, whenever made. If prior to June 4, 2001, property subject to an election within the scope of this revenue procedure was subject to transfer tax (for example, because the surviving spouse has died or disposed

of all or part of an income interest), the taxpayer may file a claim for refund provided the time prescribed by § 6511 for filing the claim has not expired.

SECTION 6. DRAFTING INFORMATION

The principal author of this revenue procedure is Scott S. Landes of the Office of Associate Chief Counsel (Passthroughs and Special Industries). For further information regarding this revenue procedure, contact Mr. Landes at (202) 622-3090 (not a toll-free call).

Part IV. Items of General Interest

New Filing Address for the Tax Shelter Registration Form

Announcement 2001-62

Effective immediately, the address for filing **Form 8264**, *Application for Registration of a Tax Shelter*, has changed. The new address is:

**Internal Revenue Service Center
Ogden, UT 84201**

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.

Numerical Finding List¹

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