

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 2009-58, page 163.

This notice sets forth a process that allows manufacturers to certify to the Service that a particular vehicle meets the requirements of section 30 of the Code. Taxpayers purchasing such vehicles can rely on the domestic manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that both a particular make, model, and model year of vehicle qualifies as a plug-in electric vehicle under section 30, and the amount of the credit is allowable with respect to the vehicle.

EXEMPT ORGANIZATIONS

Announcement 2009-60, page 166.

The IRS has revoked its determination that High Country Foundation of Salt Lake City, UT; Institute for Debt Relief of Chicago, IL; and American Debt Management Services, Inc., of Farmingdale, Melville, and Old Bethpage, NY, qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Code.

ESTATE TAX

Rev. Rul. 2009-21, page 162.

Special use value; farms; interest rates. The 2009 interest rates to be used in computing the special use value of farm real property for which an election is made under section 2032A of the Code are listed for estates of decedents.

Finding Lists begin on page ii.
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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 compiled 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 procedures 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 Other Related Items, 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 last 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 last Bulletin of each semiannual period.

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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 2032A.—Valuation of Certain Farm, Etc., Real Property

26 CFR 20.2032A-4: Method of valuing farm real property.

Special use value; farms; interest rates. The 2009 interest rates to be used in computing the special use value of farm real property for which an election is made under section 2032A of the Code are listed for estates of decedents.

Rev. Rul. 2009-21

This revenue ruling contains a list of the average annual effective interest rates on new loans under the Farm Credit System. This revenue ruling also contains a list of the states within each Farm Credit System Bank Chartered Territory.

Under § 2032A(e)(7)(A)(ii) of the Internal Revenue Code, rates on new Farm Credit System Bank loans are used in computing the special use value of real property used as a farm for which an election is made under § 2032A. The rates in this revenue ruling may be used by estates that value farmland under § 2032A as of a date in 2009.

Average annual effective interest rates, calculated in accordance with § 2032A(e)(7)(A) and § 20.2032A-4(e) of the Estate Tax Regulations, to be used under § 2032A(e)(7)(A)(ii), are set forth in the accompanying Table of Interest Rates (Table 1). The states within each Farm Credit System Bank Chartered Territory are set forth in the accompanying Table of Farm Credit System Bank Chartered Territories (Table 2).

Rev. Rul. 81-170, 1981-1 C.B. 454, contains an illustrative computation of an average annual effective interest rate. The rates applicable for valuation in 2008 are in Rev. Rul. 2008-44, 2008-32 I.R.B. 292. For rate information for years prior to 2008, see Rev. Rul. 2007-45, 2007-2 C.B. 49, and other revenue rulings that are referenced therein.

DRAFTING INFORMATION

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

REV. RUL. 2009-21 TABLE 1	
TABLE OF INTEREST RATES	
(Year of Valuation 2009)	
Farm Credit System Bank Servicing State in Which Property is Located	Rate
AgFirst, FCB	7.63
AgriBank, FCB	6.50
CoBank, ACB	6.17
Texas, FCB	6.59
U.S. AgBank, FCB	6.23

REV. RUL. 2009-21 TABLE 2	
TABLE OF FARM CREDIT SYSTEM BANK CHARTERED TERRITORIES	
Farm Credit System Bank	Location of Property
AgFirst, FCB	Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, Pennsylvania, South Carolina, Virginia, West Virginia.
AgriBank, FCB	Arkansas, Illinois, Indiana, Iowa, Kentucky, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Tennessee, Wisconsin, Wyoming.
CoBank, ACB	Alaska, Connecticut, Idaho, Maine, Massachusetts, Montana, New Hampshire, New Jersey, New York, Oregon, Rhode Island, Vermont, Washington.
Texas, FCB	Alabama, Louisiana, Mississippi, Texas.
U.S. Agbank, FCB	Arizona, California, Colorado, Hawaii, Kansas, New Mexico, Nevada, Oklahoma, Utah.

Part III. Administrative, Procedural, and Miscellaneous

Qualified Plug-In Electric Vehicle Credit Under Section 30

Notice 2009–58

SECTION 1. PURPOSE

This notice sets forth interim guidance, pending the issuance of regulations, relating to the qualified plug-in electric vehicle credit under § 30 of the Internal Revenue Code. Specifically, this notice provides procedures for a vehicle manufacturer (or, in the case of a foreign vehicle manufacturer, its domestic distributor) to certify to the Internal Revenue Service (“Service”) that a vehicle of a particular make, model, and model year meets the requirements that must be satisfied to claim the new specified plug-in electric vehicle credit under § 30.

This notice also provides guidance to taxpayers who purchase vehicles regarding the conditions under which they may rely on the vehicle manufacturer’s (or, in the case of a foreign vehicle manufacturer, its domestic distributor’s) certification in determining whether a credit is allowable with respect to the vehicle. The Service and the Treasury Department expect that the regulations will incorporate the rules set forth in this notice.

SECTION 2. BACKGROUND

Section 30 provides for a credit for qualified plug-in electric vehicles. The credit is an amount equal to 10 percent of the cost of a qualified plug-in electric vehicle placed in service by the taxpayer during the taxable year. Section 30(b) limits the amount of the credit allowed for a vehicle to \$2,500.

SECTION 3. SCOPE OF NOTICE

The qualified plug-in electric vehicle credit applies to new specified plug-in electric vehicles that are acquired after February 17, 2009, and before January 1, 2012, and that otherwise meet the requirements of § 30. No credit is allowed under § 30 for a vehicle that is acquired after February 17, 2009, and before January 1, 2010, if the credit for qualified plug-in

electric drive motor vehicles under § 30D is allowable for that vehicle. The credit for qualified plug-in electric drive motor vehicles applies for vehicles placed in service in taxable years beginning after December 31, 2008. Guidance regarding the credit under § 30D for qualified plug-in electric drive motor vehicles that are acquired before January 1, 2010, is provided in Notice 2009–54, 2009–26 I.R.B. 1124. Guidance regarding the credit under § 30D for qualified plug-in electric drive motor vehicles that are acquired after December 31, 2009 will be provided in a separate notice.

SECTION 4. MEANING OF TERMS

The following definitions apply for purposes of this notice:

.01 *In General.* Terms used in this notice and not defined in this section 4 have the same meaning as when used in § 30.

.02 *Battery Capacity.* The term “battery capacity” means the quantity of electricity that the battery is capable of storing, expressed in kilowatt hours, as measured from a 100 percent state of charge to a zero percent state of charge.

.03 *Specified Vehicle.* The term “specified vehicle” means any vehicle that:

- (a) Is a low-speed vehicle as defined in section 4.04 of this notice, or
- (b) Has two or three wheels.

.04 *Low Speed Vehicle.* The term “low speed vehicle” means a vehicle:

- (1) That has at least four wheels;
- (2) That is manufactured primarily for use on public streets, roads and highways (not including a vehicle operated exclusively on a rail or rails);
- (3) That is not manufactured primarily for off-road use, such as primarily for use on a golf course;
- (4) Whose speed attainable in one mile is more than 20 miles per hour and not more than 25 miles per hour on a paved level surface; and
- (5) Whose gross vehicle weight rating is less than 3,000 pounds.

.05 *Model Year.* The term “model year” means the model year determined under the Clean Air Act regulations (see 40 CFR § 86–082–2).

SECTION 5. MANUFACTURER’S CERTIFICATION

.01 *When Certification Permitted.* A vehicle manufacturer (or, in the case of a foreign vehicle manufacturer, its domestic distributor) may certify to purchasers that a vehicle of a particular make, model, and (if applicable) model year meets all requirements (other than those listed in section 5.02 of this notice) that must be satisfied to claim the qualified plug-in electric vehicle credit allowable under § 30 with respect to the vehicle, if the following requirements are met:

(1) The manufacturer (or, in the case of a foreign vehicle manufacturer, its domestic distributor) has submitted to the Service, in accordance with this section 5, a certification with respect to the vehicle and the certification satisfies the requirements of section 5.03 of this notice; and

(2) The manufacturer (or, in the case of a foreign vehicle manufacturer, its domestic distributor) has received an acknowledgment of the certification from the Service.

.02 *Purchaser’s Reliance.* Except as provided in section 5.05 of this notice, a purchaser of a vehicle may rely on the manufacturer’s (or, in the case of a foreign vehicle manufacturer, its domestic distributor’s) certification concerning the vehicle (including cases in which the certification is received after the purchase of the vehicle). The purchaser may claim a credit with respect to a vehicle if the following requirements are satisfied:

(1) The vehicle is acquired after February 17, 2009, and on or before December 31, 2011;

(2) The original use of the vehicle commences with the taxpayer;

(3) The vehicle is acquired for use or lease by the taxpayer, and not for resale;

(4) The vehicle is used predominantly in the United States.

.03 *Content of Certification.* The certification must contain the information required in section 5.03(1) of this notice and any applicable additional information required in section 5.03(2) of this notice.

(1) *All Vehicles.* For all vehicles, the certification must contain the following information:

(a) The name, address, and taxpayer identification number of the certifying entity;

(b) The make, model and (if applicable) model year, and any other appropriate identifiers of the vehicle;

(c) A statement that the vehicle is made by a manufacturer;

(d) The gross vehicle weight rating of the vehicle;

(e) A statement that the vehicle is propelled to a significant extent by an electric motor which draws electricity from a battery;

(f) The number of wheels that the vehicle has;

(g) The kilowatt hour capacity of the battery;

(h) A statement that the battery is capable of being recharged from an external source of electricity;

(i) A statement that the vehicle is manufactured primarily for use on public streets, roads, and highways, and is not manufactured primarily for off-road use;

(j) A description of the motor vehicle safety provisions of 49 C.F.R. Part 571 applicable to the vehicle and a statement that the vehicle complies with those provisions; and

(k) A declaration, applicable to the certification, statements, and any accompanying documents, signed by a person currently authorized to bind the manufacturer (or, in the case of a foreign vehicle manufacturer, its domestic distributor) in these matters, in the following form: "Under penalties of perjury, I declare that I have examined this certification, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this certification are true, correct, and complete."

(2) *Low Speed Vehicles.* A certification with respect to a low speed vehicle as defined in section 4.04 of this notice must also contain the following:

(a) A statement that the vehicle is a low speed vehicle within the meaning of section 571.3 of Title 49 of the Code of Federal Regulations (as in effect on February 17, 2009), and

(b) A specific statement that the maximum speed attainable by the vehicle in 1 mile is more than 20 miles per hour but not more than 25 miles per hour on a paved level surface.

.04 Acknowledgement of Certification. The Service will review the original signed certification and issue an acknowledgment letter to the vehicle manufacturer (or, in the case of a foreign vehicle manufacturer, its domestic distributor) within 30 days of receipt of the request for certification. This acknowledgment letter will state whether purchasers may rely on the certification.

.05 Effect of Erroneous Certification. The acknowledgment that the Service provides for a certification is not a determination that a vehicle qualifies for the credit. If the Service, upon examination (and after any appropriate consultation with the Department of Transportation or the Environmental Protection Agency), determines that the vehicle is not a qualified plug-in electric vehicle, the manufacturer's (or, in the case of a foreign vehicle manufacturer, its domestic distributor's) right to provide a certification to future purchasers of plug-in electric vehicles will be withdrawn. Purchasers who acquire vehicles after the date on which the Service publishes an announcement of the withdrawal may not rely on the certification. Purchasers may continue to rely on the certification for vehicles they acquired on or before the date on which the announcement of the withdrawal is published (including in cases in which the vehicle is not placed in service and the credit is not claimed until after that date), and the Service will not attempt to collect any understatement of tax liability attributable to such reliance. Manufacturers (or, in the case of foreign vehicle manufacturers, their domestic distributors) are reminded that an erroneous certification may result in the imposition of penalties, including, but not limited to, the following:

(1) Under § 7206 for fraud and making false statements; and

(2) Under § 6701 for aiding and abetting an understatement of tax liability in the amount of \$1,000 (\$10,000 in the case of understatements by corporations) per return on which a credit is claimed in reliance on the certification.

Section 6. TIME AND ADDRESS FOR FILING CERTIFICATION

.01 Time for Filing Certification. In order for a certification under section 5 of this notice to be effective for qualified

plug-in electric vehicles placed in service during a calendar year, the certification must be received by the Service not later than December 31 of that calendar year.

.02 Address for Filing. Certifications under section 5 of this notice must be sent to:

Internal Revenue Service
Industry Director, LMSB, Heavy
Manufacturing & Transportation
Metro Park Office Complex — LMSB
111 Wood Avenue, South
Iselin, New Jersey 08830

Section 7. PAPERWORK REDUCTION ACT

The collection of information contained in this notice has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-2150.

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

The collections of information in this notice are in sections 5 and 6. This information is required to be collected and retained in order to ensure that vehicles meet the requirements for the qualified plug-in electric vehicle credit under § 30. This information will be used to determine whether the vehicle for which the credit is claimed by a taxpayer is property that qualifies for the credit. The collection of information is voluntary to obtain a benefit. The likely respondents are corporations and partnerships.

The estimated total annual reporting burden is 250 hours.

The estimated annual burden per respondent varies from 6 hours to 12 hours, depending on individual circumstances, with an estimated average burden of 10 hours to complete the certification required under this notice. The estimated number of respondents is 25.

The estimated annual frequency of responses is on occasion.

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

information are confidential, as required by 26 U.S.C. 6103.

**SECTION 8. DRAFTING
INFORMATION**

The principal author of this notice is Patrick S. Kirwan of the Office of Asso-

ciate Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice, contact Mr. Kirwan at (202) 622-3110 (not a toll-free call).

Part IV. Items of General Interest

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2009–60

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer

qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on July 27, 2009, and

would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

High Country Foundation

Salt Lake City, UT

Institute for Debt Relief

Chicago, IL

American Debt Management Services, Inc

Farmingdale, NY

Melville, NY

Old Bethpage, NY

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 applies 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 laws 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 a 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.—Statement 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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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2009–1 through 2009–26 is in Internal Revenue Bulletin 2009–26, dated June 29, 2009.

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¹ A cumulative list of current actions on previously published items in Internal Revenue Bulletins 2009–1 through 2009–26 is in Internal Revenue Bulletin 2009–26, dated June 29, 2009.

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Key to Abbreviations:

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

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INTERNAL REVENUE BULLETIN

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