

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. 2011-5, page 577.

Interest rates; underpayments and overpayments. The rates for interest determined under section 6621 of the Code for the calendar quarter beginning April 1, 2011, will be 4 percent for overpayments (3 percent in the case of a corporation), 4 percent for underpayments, and 6 percent for large corporate underpayments. The rate of interest paid on the portion of a corporate overpayment exceeding \$10,000 will be 1.5 percent.

EXEMPT ORGANIZATIONS

REG-140108-08, page 591.

Proposed regulations under section 6104(c) of the Code amend existing regulations to reflect changes made by the Pension Protection Act of 2006 (PPA) by providing guidance to states regarding the process by which they may obtain or inspect certain returns and return information (including information about final and proposed denials and revocations of tax-exempt status) for the purpose of administering state laws governing certain tax-exempt organizations and their activities.

Notice 2011-23, page 588.

This notice addresses the requirements for tax exemption for qualified nonprofit health insurance issuers described in section 501(c)(29) of the Code by providing guidance on the annual filing requirement for organizations that intend to apply for recognition of exempt status as well as on the effective date of exempt status for certain applicants. The notice also includes a request for public comments.

ADMINISTRATIVE

T.D. 9516, page 575.

Final regulations under section 6103 of the Code describe the circumstances by which officers and employees of the Treasury Department may disclose return information to whistleblowers and, if applicable, their legal representatives in connection with written contracts for services relating to the detection of violations of the internal revenue laws or related statutes by the IRS.



The IRS Mission

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

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

Section 6103.—Confidentiality and Disclosure of Returns and Return Information

26 CFR 301.6103(n)–2: Disclosure of return information in connection with written contracts among the IRS, whistleblowers, and legal representatives of whistleblowers.

T.D. 9516

DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR Part 301

Disclosure of Return Information in Connection with Written Contracts Among the IRS, Whistleblowers, and Legal Representatives of Whistleblowers

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations relating to the disclosure of return information by an officer or employee of the Treasury Department, to a whistleblower and, if applicable, the legal representative of the whistleblower, to the extent necessary in connection with a written contract among the IRS, the whistleblower and, if applicable, the legal representative of the whistleblower, for services relating to the detection of violations of the internal revenue laws or related statutes. The final regulations will affect officers and employees of the Treasury Department who disclose return information to whistleblowers or their legal representatives in connection with written contracts among the IRS, whistleblowers and, if applicable, their legal representatives, for services relating to the detection of violations of the internal revenue laws or related statutes. The final regulations will also affect any whistleblower or legal representative of a whistleblower who

receives return information in connection with a written contract among the IRS, the whistleblower and, if applicable, the legal representative of the whistleblower, for services relating to the detection of violations of the internal revenue laws or related statutes.

DATES: Effective Date: These final regulations are effective on March 15, 2011.

Applicability Date: For dates of applicability, see §301.6103(n)–2(f).

FOR FURTHER INFORMATION CONTACT: Helene R. Newsome, 202–622–7950 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains final regulations implementing amendments to the Procedure and Administration Regulations (26 CFR part 301) under section 6103(n) relating to the disclosure of return information in connection with written contracts among the IRS, whistleblowers and, if applicable, their legal representatives.

The Tax Relief and Health Care Act of 2006, Public Law 109–432 (120 Stat. 2958), (the Act) was enacted on December 20, 2006. Section 406 of the Act amends section 7623, concerning the payment of awards to whistleblowers, and establishes a Whistleblower Office within the IRS that has responsibility for the administration of a whistleblower program. In connection with analyzing information provided by a whistleblower, or investigating a matter, the IRS may determine that it requires the assistance of the whistleblower, or the legal representative of the whistleblower. The Joint Committee on Taxation (the JCT) has noted that “[t]o the extent the disclosure of returns or return information is required [for the whistleblower or his or her legal representative] to render such assistance, the disclosure must be pursuant to an IRS tax administration contract.” Joint Committee on Taxation, *Technical Explanation of H.R. 6408, The “Tax Relief and Health Care Act of*

2006,” as Introduced in the House on December 7, 2006, at 89 (JCX–50–06), December 7, 2006. The JCT has further noted that “[i]t is expected that such disclosures will be infrequent and will be made only when the assigned task cannot be properly or timely completed without the return information to be disclosed.” *Id.*

Under section 6103(a), returns and return information are confidential unless the Internal Revenue Code authorizes disclosure. Section 6103(n) is the authority by which returns and return information may be disclosed pursuant to a tax administration contract. Section 6103(n) authorizes, pursuant to regulations prescribed by the Secretary, returns and return information to be disclosed to any person, for purposes of tax administration, to the extent necessary in connection with: (1) the processing, storage, transmission, and reproduction of returns and return information; (2) the programming, maintenance, repair, testing, and procurement of equipment; and (3) the providing of other services.

On March 25, 2008, temporary regulations (T.D. 9389, 2008–1 C.B. 863) under section 6103(n) were published in the **Federal Register** (73 FR 15668) describing the circumstances under which officers and employees of the Treasury Department may disclose return information to whistleblowers and, if applicable, their legal representatives, in connection with written contracts for services relating to the detection of violations of the internal revenue laws or related statutes. A notice of proposed rulemaking (REG–114942–07, 2008–1 C.B. 901) cross-referencing the temporary regulations was published in the **Federal Register** for the same day (73 FR 15687).

One written comment responding to the notice of proposed rulemaking was received. No public hearing was requested or held. After consideration of the comment, the regulations are adopted as proposed with only minor technical changes made.

The limitations applicable to section 6103(n) contracts as outlined in these regulations are not a limitation on the use of return information that may be disclosed

to a whistleblower or the legal representative of a whistleblower during an award determination administrative proceeding and in an award determination appeal to the U.S. Tax Court.

Summary of Comment

The commentator recommended that §301.6103(n)–2(b)(3) of the proposed regulations be revised to eliminate any requirement that a written contract be in place for a whistleblower to be provided with basic status information about the whistleblower’s claim for award under section 7623. The commentator drew a comparison with whistleblower claims under the False Claims Act and argued that the standard for the IRS to share status information with a whistleblower should not be the same as that required to share information from the actual returns of taxpayers. Unlike other statutory schemes, however, information regarding the status of a whistleblower’s claim with the IRS is “return information” as defined in section 6103(b)(2). Like returns (defined in section 6103(b)(1)), return information is confidential under section 6103(a) and may only be disclosed if authorized by a specific provision of the Code. In order to disclose status information to a whistleblower, an exception to section 6103 must be applicable. Section 6103(n) provides authority for the IRS to make status information disclosures to a whistleblower. Because disclosures pursuant to section 6103(n) require a written tax administration contract, the final regulations do not adopt the commentator’s recommendation.

The commentator also recommended that §301.6103(n)–2(d)(3) of the proposed regulations be revised to eliminate the inspection requirement. The commentator asserted that, by contrast, §301.6103(n)–1, “Disclosure of returns and return information in connection with written contracts or agreements for the acquisition of property or services for tax administration purposes,” does not include such a requirement and argued that the requirement is unnecessary in that the regulations already provide for severe sanctions for any failure to comply with the terms of written contracts for services. In fact, §301.6103(n)–1(e)(1) does indeed contain an inspection requirement. The final regu-

lations retain the inspection requirement as consistent with the longstanding safeguard procedures that incorporate inspection as an integral part of the contracting process under section 6103(n).

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 the 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 Code, the proposed regulations preceding these regulations were submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal author of these regulations is Helene R. Newsome, Office of the Associate Chief Counsel (Procedure & Administration).

* * * * *

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 301 is amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 is amended by adding an entry in numerical order to read as follows:

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

Section 301.6103(n)–2 also issued under 26 U.S.C. 6103(n). * * *

Section 301.6103(n)–2 also issued under 26 U.S.C. 6103(q). * * *

Par. 2. Section 301.6103(n)–2 is added to read as follows:

§301.6103(n)–2 Disclosure of return information in connection with written contracts among the IRS, whistleblowers, and legal representatives of whistleblowers.

(a) *General rule.* (1) Pursuant to the provisions of sections 6103(n) and 7623 of the Internal Revenue Code and subject to the conditions of this section, an officer or employee of the Treasury Department is authorized to disclose return information (as defined in section 6103(b)(2)) to a whistleblower and, if applicable, the legal representative of the whistleblower, to the extent necessary in connection with a written contract among the Internal Revenue Service (IRS), the whistleblower and, if applicable, the legal representative of the whistleblower, for services relating to the detection of violations of the internal revenue laws or related statutes.

(2) The IRS shall have the discretion to determine whether to enter into a written contract pursuant to section 7623 with the whistleblower and, if applicable, the legal representative of the whistleblower, for services described in paragraph (a)(1) of this section.

(b) *Limitations.* (1) Disclosure of return information in connection with a written contract for services described in paragraph (a)(1) of this section shall be made only to the extent the IRS deems it necessary in connection with the reasonable or proper performance of the contract. Disclosures may include, but are not limited to, disclosures to accomplish properly any purpose or activity of the nature described in section 6103(k)(6) and the regulations thereunder.

(2) If the IRS determines that the services of a whistleblower and, if applicable, the legal representative of the whistleblower, as described in paragraph (a)(1) of this section, can be performed reasonably or properly by disclosure of only parts or portions of return information, then only the parts or portions of the return information shall be disclosed.

(3) Upon written request by a whistleblower, or a legal representative of a whistleblower, with whom the IRS has entered into a written contract for services as described in paragraph (a)(1) of this section, the Director of the Whistleblower Office, or designee of the Director, may inform the whistleblower and, if ap-

Michael F. Mundaca,
Assistant Secretary of
the Treasury for Tax Policy.

(Filed by the Office of the Federal Register on March 14, 2011, 8:45 a.m., and published in the issue of the Federal Register for March 15, 2011, 76 F.R. 13880)

Section 6621.—Determination of Rate of Interest

26 CFR 301.6621-1: Interest rate.

Interest rates; underpayments and overpayments. The rates for interest determined under section 6621 of the Code for the calendar quarter beginning April 1, 2011, will be 4 percent for overpayments (3 percent in the case of a corporation), 4 percent for underpayments, and 6 percent for large corporate underpayments. The rate of interest paid on the portion of a corporate overpayment exceeding \$10,000 will be 1.5 percent.

Rev. Rul. 2011-5

Section 6621 of the Internal Revenue Code establishes the rates for interest on tax overpayments and tax underpayments. Under section 6621(a)(1), the overpayment rate is the sum of the federal short-term rate plus 3 percentage points (2 percentage points in the case of a corporation), except the rate for the portion of a corporate overpayment of tax exceeding \$10,000 for a taxable period is the sum of the federal short-term rate plus 0.5 of a percentage point. Under section 6621(a)(2), the underpayment rate is the sum of the federal short-term rate plus 3 percentage points.

Section 6621(c) provides that for purposes of interest payable under section 6601 on any large corporate underpayment, the underpayment rate under section 6621(a)(2) is determined by substituting “5 percentage points” for “3 percentage points.” See section 6621(c) and section 301.6621-3 of the Regulations on Procedure and Administration for the definition of a large corporate underpayment and for the rules for determining the applicable date. Section 6621(c) and section 301.6621-3 are generally effective for periods after December 31, 1990.

Section 6621(b)(1) provides that the Secretary will determine the federal

plicable, the legal representative of the whistleblower, of the status of the whistleblower’s claim for award under section 7623, including whether the claim is being evaluated for potential investigative action, or is pending due to an ongoing examination, appeal, collection action, or litigation. The information may be disclosed only if the IRS determines that the disclosure would not seriously impair Federal tax administration.

(4) Return information disclosed to a whistleblower and, if applicable, a legal representative of a whistleblower, under this section, shall not be further disclosed or otherwise used by the whistleblower or a legal representative of a whistleblower, except as expressly authorized in writing by the IRS.

(c) *Penalties.* Any whistleblower, or legal representative of a whistleblower, who receives return information under this section, is subject to the civil and criminal penalty provisions of sections 7431, 7213, and 7213A for the unauthorized inspection or disclosure of the return information.

(d) *Safeguards.* (1) Any whistleblower, or the legal representative of a whistleblower, who receives return information under this section, shall comply with all applicable conditions and requirements as the IRS may prescribe from time to time for the purposes of protecting the confidentiality of the return information and preventing any disclosure or inspection of the return information in a manner not authorized by this section (prescribed requirements).

(2) Any written contract for services as described in paragraph (a)(1) of this section shall provide that any whistleblower and, if applicable, the legal representative of a whistleblower, who has access to return information under this section, shall comply with the prescribed requirements.

(3) Any whistleblower, or the legal representative of a whistleblower, who may receive return information under this section, shall agree in writing, before any disclosure of return information is made, to permit an inspection of the whistleblower’s or the legal representative’s premises by the IRS relative to the maintenance of the return information disclosed under these regulations and, upon completion of services as described in the written contract with the IRS, to dispose

of all return information by returning the return information, including any and all copies or notes made, to the IRS, or to the extent that it cannot be returned, by destroying the information in a manner consistent with prescribed requirements.

(4) If the IRS determines that any whistleblower, or the legal representative of a whistleblower, who has access to return information under this section, has failed to, or does not, satisfy the prescribed requirements, the IRS, using the procedures described in the regulations under section 6103(p)(7), may take any action it deems necessary to ensure that the prescribed requirements are or will be satisfied, including—

(i) Suspension of further disclosures of return information by the IRS to the whistleblower and, if applicable, the legal representative of the whistleblower, until the IRS determines that the conditions and requirements have been or will be satisfied; and

(ii) Suspension or termination of any duty or obligation arising under the contract with the IRS.

(e) *Definitions.* For purposes of this section—

(1) The term *Treasury Department* includes the IRS and the Office of the Chief Counsel for the IRS.

(2) The term *whistleblower* means an individual who provides information to the IRS regarding violations of the tax laws or related statutes and submits a claim for an award under section 7623 with respect to the information.

(3) The term *legal representative* means any individual who is a member in good standing in the bar of the highest court of any state, possession, territory, commonwealth, or the District of Columbia, and who has a written power of attorney executed by the whistleblower.

(f) *Effective/applicability date.* This section is applicable on March 15, 2011.

Par. 3. Section 301.6103(n)-2T is removed.

§301.6103(n)-2T [Removed].

Steven T. Miller,
Deputy Commissioner for
Services and Enforcement.

Approved March 9, 2011.

short-term rate for the first month in each calendar quarter. Section 6621(b)(2)(A) provides that the federal short-term rate determined under section 6621(b)(1) for any month applies during the first calendar quarter beginning after that month. Section 6621(b)(2)(B) provides that in determining the addition to tax under section 6654 for failure to pay estimated tax for any taxable year, the federal short-term rate that applies during the third month following the taxable year also applies during the first 15 days of the fourth month following the taxable year. Section 6621(b)(3) provides that the federal short-term rate for any month is the federal short-term rate determined during that month by the Secretary in accordance with section 1274(d), rounded to the nearest full percent (or, if a multiple of 1/2 of 1 percent, the rate is increased to the next highest full percent).

Notice 88-59, 1988-1 C.B. 546, announced that, in determining the quarterly interest rates to be used for overpayments and underpayments of tax under section 6621, the Internal Revenue Service will use the federal short-term rate based on

daily compounding because that rate is most consistent with section 6621 which, pursuant to section 6622, is subject to daily compounding.

The federal short-term rate determined in accordance with section 1274(d) during January 2011 is the rate published in Revenue Ruling 2011-4, 2011-6 I.R.B. 448 to take effect beginning February 1, 2011. The federal short-term rate, rounded to the nearest full percent, based on daily compounding determined during the month of January 2011 is 1 percent. Accordingly, an overpayment rate of 4 percent (3 percent in the case of a corporation) and an underpayment rate of 4 percent are established for the calendar quarter beginning April 1, 2011. The overpayment rate for the portion of a corporate overpayment exceeding \$10,000 for the calendar quarter beginning April 1, 2011, is 1.5 percent. The underpayment rate for large corporate underpayments for the calendar quarter beginning April 1, 2011, is 6 percent. These rates apply to amounts bearing interest during that calendar quarter.

Under section 6621(b)(2)(B), the 4 percent rate also applies to estimated tax un-

derpayments for the first calendar quarter in 2011 and for the first 15 days in April 2011.

Interest factors for daily compound interest for annual rates of 1.5 percent, 3 percent, 4 percent and 6 percent are published in Tables 8, 11, 13, and 17 of Rev. Proc. 95-17, 1995-1 C.B. 556, 562, 567, and 571. Interest factors for daily compound interest for an annual rate of 0.5 percent are published in Appendix A of Revenue Ruling 2010-31, 2010-52 I.R.B. 898, 899.

Annual interest rates to be compounded daily pursuant to section 6622 that apply for prior periods are set forth in the tables accompanying this revenue ruling.

DRAFTING INFORMATION

The principal author of this revenue ruling is Deborah Colbert-James of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this revenue ruling, contact Ms. Colbert-James at (202) 622-8143 (not a toll-free call).

APPENDIX A

365 Day Year					
0.5% Compound Rate 184 Days					
Days	Factor	Days	Factor	Days	Factor
1	0.000013699	63	0.000863380	125	0.001713784
2	0.000027397	64	0.000877091	126	0.001727506
3	0.000041096	65	0.000890801	127	0.001741228
4	0.000054796	66	0.000904512	128	0.001754951
5	0.000068495	67	0.000918223	129	0.001768673
6	0.000082195	68	0.000931934	130	0.001782396
7	0.000095894	69	0.000945646	131	0.001796119
8	0.000109594	70	0.000959357	132	0.001809843
9	0.000123294	71	0.000973069	133	0.001823566
10	0.000136995	72	0.000986781	134	0.001837290
11	0.000150695	73	0.001000493	135	0.001851013
12	0.000164396	74	0.001014206	136	0.001864737
13	0.000178097	75	0.001027918	137	0.001878462
14	0.000191798	76	0.001041631	138	0.001892186
15	0.000205499	77	0.001055344	139	0.001905910
16	0.000219201	78	0.001069057	140	0.001919635
17	0.000232902	79	0.001082770	141	0.001933360
18	0.000246604	80	0.001096484	142	0.001947085
19	0.000260306	81	0.001110197	143	0.001960811
20	0.000274008	82	0.001123911	144	0.001974536
21	0.000287711	83	0.001137625	145	0.001988262
22	0.000301413	84	0.001151339	146	0.002001988
23	0.000315116	85	0.001165054	147	0.002015714
24	0.000328819	86	0.001178768	148	0.002029440
25	0.000342522	87	0.001192483	149	0.002043166
26	0.000356225	88	0.001206198	150	0.002056893
27	0.000369929	89	0.001219913	151	0.002070620
28	0.000383633	90	0.001233629	152	0.002084347
29	0.000397336	91	0.001247344	153	0.002098074
30	0.000411041	92	0.001261060	154	0.002111801
31	0.000424745	93	0.001274776	155	0.002125529
32	0.000438449	94	0.001288492	156	0.002139257
33	0.000452154	95	0.001302208	157	0.002152985
34	0.000465859	96	0.001315925	158	0.002166713
35	0.000479564	97	0.001329641	159	0.002180441
36	0.000493269	98	0.001343358	160	0.002194169
37	0.000506974	99	0.001357075	161	0.002207898
38	0.000520680	100	0.001370792	162	0.002221627
39	0.000534386	101	0.001384510	163	0.002235356
40	0.000548092	102	0.001398227	164	0.002249085
41	0.000561798	103	0.001411945	165	0.002262815
42	0.000575504	104	0.001425663	166	0.002276544
43	0.000589211	105	0.001439381	167	0.002290274
44	0.000602917	106	0.001453100	168	0.002304004
45	0.000616624	107	0.001466818	169	0.002317734
46	0.000630331	108	0.001480537	170	0.002331465
47	0.000644039	109	0.001494256	171	0.002345195
48	0.000657746	110	0.001507975	172	0.002358926
49	0.000671454	111	0.001521694	173	0.002372657
50	0.000685161	112	0.001535414	174	0.002386388
51	0.000698869	113	0.001549133	175	0.002400120
52	0.000712578	114	0.001562853	176	0.002413851
53	0.000726286	115	0.001576573	177	0.002427583
54	0.000739995	116	0.001590293	178	0.002441315
55	0.000753703	117	0.001604014	179	0.002455047
56	0.000767412	118	0.001617734	180	0.002468779

365 Day Year

0.5% Compound Rate 184 Days

Days	Factor	Days	Factor	Days	Factor
57	0.000781121	119	0.001631455	181	0.002482511
58	0.000794831	120	0.001645176	182	0.002496244
59	0.000808540	121	0.001658897	183	0.002509977
60	0.000822250	122	0.001672619	184	0.002523710
61	0.000835960	123	0.001686340		
62	0.000849670	124	0.001700062		

366 Day Year

0.5% Compound Rate 184 Days

Days	Factor	Days	Factor	Days	Factor
1	0.000013661	63	0.000861020	125	0.001709097
2	0.000027323	64	0.000874693	126	0.001722782
3	0.000040984	65	0.000888366	127	0.001736467
4	0.000054646	66	0.000902040	128	0.001750152
5	0.000068308	67	0.000915713	129	0.001763837
6	0.000081970	68	0.000929387	130	0.001777522
7	0.000095632	69	0.000943061	131	0.001791208
8	0.000109295	70	0.000956735	132	0.001804893
9	0.000122958	71	0.000970409	133	0.001818579
10	0.000136620	72	0.000984084	134	0.001832265
11	0.000150283	73	0.000997758	135	0.001845951
12	0.000163947	74	0.001011433	136	0.001859638
13	0.000177610	75	0.001025108	137	0.001873324
14	0.000191274	76	0.001038783	138	0.001887011
15	0.000204938	77	0.001052459	139	0.001900698
16	0.000218602	78	0.001066134	140	0.001914385
17	0.000232266	79	0.001079810	141	0.001928073
18	0.000245930	80	0.001093486	142	0.001941760
19	0.000259595	81	0.001107162	143	0.001955448
20	0.000273260	82	0.001120839	144	0.001969136
21	0.000286924	83	0.001134515	145	0.001982824
22	0.000300590	84	0.001148192	146	0.001996512
23	0.000314255	85	0.001161869	147	0.002010201
24	0.000327920	86	0.001175546	148	0.002023889
25	0.000341586	87	0.001189223	149	0.002037578
26	0.000355252	88	0.001202900	150	0.002051267
27	0.000368918	89	0.001216578	151	0.002064957
28	0.000382584	90	0.001230256	152	0.002078646
29	0.000396251	91	0.001243934	153	0.002092336
30	0.000409917	92	0.001257612	154	0.002106025
31	0.000423584	93	0.001271291	155	0.002119715
32	0.000437251	94	0.001284969	156	0.002133405
33	0.000450918	95	0.001298648	157	0.002147096
34	0.000464586	96	0.001312327	158	0.002160786
35	0.000478253	97	0.001326006	159	0.002174477
36	0.000491921	98	0.001339685	160	0.002188168
37	0.000505589	99	0.001353365	161	0.002201859
38	0.000519257	100	0.001367044	162	0.002215550
39	0.000532925	101	0.001380724	163	0.002229242
40	0.000546594	102	0.001394404	164	0.002242933
41	0.000560262	103	0.001408085	165	0.002256625
42	0.000573931	104	0.001421765	166	0.002270317
43	0.000587600	105	0.001435446	167	0.002284010
44	0.000601269	106	0.001449127	168	0.002297702
45	0.000614939	107	0.001462808	169	0.002311395

366 Day Year

0.5% Compound Rate 184 Days

Days	Factor	Days	Factor	Days	Factor
46	0.000628608	108	0.001476489	170	0.002325087
47	0.000642278	109	0.001490170	171	0.002338780
48	0.000655948	110	0.001503852	172	0.002352473
49	0.000669618	111	0.001517533	173	0.002366167
50	0.000683289	112	0.001531215	174	0.002379860
51	0.000696959	113	0.001544897	175	0.002393554
52	0.000710630	114	0.001558580	176	0.002407248
53	0.000724301	115	0.001572262	177	0.002420942
54	0.000737972	116	0.001585945	178	0.002434636
55	0.000751643	117	0.001599628	179	0.002448331
56	0.000765315	118	0.001613311	180	0.002462025
57	0.000778986	119	0.001626994	181	0.002475720
58	0.000792658	120	0.001640678	182	0.002489415
59	0.000806330	121	0.001654361	183	0.002503110
60	0.000820003	122	0.001668045	184	0.002516806
61	0.000833675	123	0.001681729		
62	0.000847348	124	0.001695413		

TABLE OF INTEREST RATES

PERIODS BEFORE JUL. 1, 1975 — PERIODS ENDING DEC. 31, 1986

OVERPAYMENTS AND UNDERPAYMENTS

PERIOD	RATE	In 1995-1 C.B. DAILY RATE TABLE
Before Jul. 1, 1975	6%	Table 2, pg. 557
Jul. 1, 1975—Jan. 31, 1976	9%	Table 4, pg. 559
Feb. 1, 1976—Jan. 31, 1978	7%	Table 3, pg. 558
Feb. 1, 1978—Jan. 31, 1980	6%	Table 2, pg. 557
Feb. 1, 1980—Jan. 31, 1982	12%	Table 5, pg. 560
Feb. 1, 1982—Dec. 31, 1982	20%	Table 6, pg. 560
Jan. 1, 1983—Jun. 30, 1983	16%	Table 37, pg. 591
Jul. 1, 1983—Dec. 31, 1983	11%	Table 27, pg. 581
Jan. 1, 1984—Jun. 30, 1984	11%	Table 75, pg. 629
Jul. 1, 1984—Dec. 31, 1984	11%	Table 75, pg. 629
Jan. 1, 1985—Jun. 30, 1985	13%	Table 31, pg. 585
Jul. 1, 1985—Dec. 31, 1985	11%	Table 27, pg. 581
Jan. 1, 1986—Jun. 30, 1986	10%	Table 25, pg. 579
Jul. 1, 1986—Dec. 31, 1986	9%	Table 23, pg. 577

TABLE OF INTEREST RATES

FROM JAN. 1, 1987 — DEC. 31, 1998

	OVERPAYMENTS			UNDERPAYMENTS		
	1995-1 C.B.			1995-1 C.B.		
	RATE	TABLE	PG	RATE	TABLE	PG
Jan. 1, 1987—Mar. 31, 1987	8%	21	575	9%	23	577
Apr. 1, 1987—Jun. 30, 1987	8%	21	575	9%	23	577
Jul. 1, 1987—Sep. 30, 1987	8%	21	575	9%	23	577
Oct. 1, 1987—Dec. 31, 1987	9%	23	577	10%	25	579
Jan. 1, 1988—Mar. 31, 1988	10%	73	627	11%	75	629
Apr. 1, 1988—Jun. 30, 1988	9%	71	625	10%	73	627
Jul. 1, 1988—Sep. 30, 1988	9%	71	625	10%	73	627
Oct. 1, 1988—Dec. 31, 1988	10%	73	627	11%	75	629

TABLE OF INTEREST RATES
FROM JAN. 1, 1987 — DEC. 31, 1998 – Continued

	OVERPAYMENTS			UNDERPAYMENTS		
	1995-1 C.B.			1995-1 C.B.		
	RATE	TABLE	PG	RATE	TABLE	PG
Jan. 1, 1989—Mar. 31, 1989	10%	25	579	11%	27	581
Apr. 1, 1989—Jun. 30, 1989	11%	27	581	12%	29	583
Jul. 1, 1989—Sep. 30, 1989	11%	27	581	12%	29	583
Oct. 1, 1989—Dec. 31, 1989	10%	25	579	11%	27	581
Jan. 1, 1990—Mar. 31, 1990	10%	25	579	11%	27	581
Apr. 1, 1990—Jun. 30, 1990	10%	25	579	11%	27	581
Jul. 1, 1990—Sep. 30, 1990	10%	25	579	11%	27	581
Oct. 1, 1990—Dec. 31, 1990	10%	25	579	11%	27	581
Jan. 1, 1991—Mar. 31, 1991	10%	25	579	11%	27	581
Apr. 1, 1991—Jun. 30, 1991	9%	23	577	10%	25	579
Jul. 1, 1991—Sep. 30, 1991	9%	23	577	10%	25	579
Oct. 1, 1991—Dec. 31, 1991	9%	23	577	10%	25	579
Jan. 1, 1992—Mar. 31, 1992	8%	69	623	9%	71	625
Apr. 1, 1992—Jun. 30, 1992	7%	67	621	8%	69	623
Jul. 1, 1992—Sep. 30, 1992	7%	67	621	8%	69	623
Oct. 1, 1992—Dec. 31, 1992	6%	65	619	7%	67	621
Jan. 1, 1993—Mar. 31, 1993	6%	17	571	7%	19	573
Apr. 1, 1993—Jun. 30, 1993	6%	17	571	7%	19	573
Jul. 1, 1993—Sep. 30, 1993	6%	17	571	7%	19	573
Oct. 1, 1993—Dec. 31, 1993	6%	17	571	7%	19	573
Jan. 1, 1994—Mar. 31, 1994	6%	17	571	7%	19	573
Apr. 1, 1994—Jun. 30, 1994	6%	17	571	7%	19	573
Jul. 1, 1994—Sep. 30, 1994	7%	19	573	8%	21	575
Oct. 1, 1994—Dec. 31, 1994	8%	21	575	9%	23	577
Jan. 1, 1995—Mar. 31, 1995	8%	21	575	9%	23	577
Apr. 1, 1995—Jun. 30, 1995	9%	23	577	10%	25	579
Jul. 1, 1995—Sep. 30, 1995	8%	21	575	9%	23	577
Oct. 1, 1995—Dec. 31, 1995	8%	21	575	9%	23	577
Jan. 1, 1996—Mar. 31, 1996	8%	69	623	9%	71	625
Apr. 1, 1996—Jun. 30, 1996	7%	67	621	8%	69	623
Jul. 1, 1996—Sep. 30, 1996	8%	69	623	9%	71	625
Oct. 1, 1996—Dec. 31, 1996	8%	69	623	9%	71	625
Jan. 1, 1997—Mar. 31, 1997	8%	21	575	9%	23	577
Apr. 1, 1997—Jun. 30, 1997	8%	21	575	9%	23	577
Jul. 1, 1997—Sep. 30, 1997	8%	21	575	9%	23	577
Oct. 1, 1997—Dec. 31, 1997	8%	21	575	9%	23	577
Jan. 1, 1998—Mar. 31, 1998	8%	21	575	9%	23	577
Apr. 1, 1998—Jun. 30, 1998	7%	19	573	8%	21	575
Jul. 1, 1998—Sep. 30, 1998	7%	19	573	8%	21	575
Oct. 1, 1998—Dec. 31, 1998	7%	19	573	8%	21	575

TABLE OF INTEREST RATES
FROM JANUARY 1, 1999 — PRESENT
NONCORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	RATE	1995-1 C.B.	
		TABLE	PG
Jan. 1, 1999—Mar. 31, 1999	7%	19	573
Apr. 1, 1999—Jun. 30, 1999	8%	21	575
Jul. 1, 1999—Sep. 30, 1999	8%	21	575
Oct. 1, 1999—Dec. 31, 1999	8%	21	575
Jan. 1, 2000—Mar. 31, 2000	8%	69	623
Apr. 1, 2000—Jun. 30, 2000	9%	71	625

TABLE OF INTEREST RATES
 FROM JANUARY 1, 1999 — PRESENT — Continued
 NONCORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	RATE	1995-1 C.B. TABLE	PG
Jul. 1, 2000—Sep. 30, 2000	9%	71	625
Oct. 1, 2000—Dec. 31, 2000	9%	71	625
Jan. 1, 2001—Mar. 31, 2001	9%	23	577
Apr. 1, 2001—Jun. 30, 2001	8%	21	575
Jul. 1, 2001—Sep. 30, 2001	7%	19	573
Oct. 1, 2001—Dec. 31, 2001	7%	19	573
Jan. 1, 2002—Mar. 31, 2002	6%	17	571
Apr. 1, 2002—Jun. 30, 2002	6%	17	571
Jul. 1, 2002—Sep. 30, 2002	6%	17	571
Oct. 1, 2002—Dec. 31, 2002	6%	17	571
Jan. 1, 2003—Mar. 31, 2003	5%	15	569
Apr. 1, 2003—Jun. 30, 2003	5%	15	569
Jul. 1, 2003—Sep. 30, 2003	5%	15	569
Oct. 1, 2003—Dec. 31, 2003	4%	13	567
Jan. 1, 2004—Mar. 31, 2004	4%	61	615
Apr. 1, 2004—Jun. 30, 2004	5%	63	617
Jul. 1, 2004—Sep. 30, 2004	4%	61	615
Oct. 1, 2004—Dec. 31, 2004	5%	63	617
Jan. 1, 2005—Mar. 31, 2005	5%	15	569
Apr. 1, 2005—Jun. 30, 2005	6%	17	571
Jul. 1, 2005—Sep. 30, 2005	6%	17	571
Oct. 1, 2005—Dec. 31, 2005	7%	19	573
Jan. 1, 2006—Mar. 31, 2006	7%	19	573
Apr. 1, 2006—Jun. 30, 2006	7%	19	573
Jul. 1, 2006—Sep. 30, 2006	8%	21	575
Oct. 1, 2006—Dec. 31, 2006	8%	21	575
Jan. 1, 2007—Mar. 31, 2007	8%	21	575
Apr. 1, 2007—Jun. 30, 2007	8%	21	575
Jul. 1, 2007—Sep. 30, 2007	8%	21	575
Oct. 1, 2007—Dec. 31, 2007	8%	21	575
Jan. 1, 2008—Mar. 31, 2008	7%	67	621
Apr. 1, 2008—Jun. 30, 2008	6%	65	619
Jul. 1, 2008—Sep. 30, 2008	5%	63	617
Oct. 1, 2008—Dec. 31, 2008	6%	65	619
Jan. 1, 2009—Mar. 31, 2009	5%	15	569
Apr. 1, 2009—Jun. 30, 2009	4%	13	567
Jul. 1, 2009—Sep. 30, 2009	4%	13	567
Oct. 1, 2009—Dec. 31, 2009	4%	13	567
Jan. 1, 2010—Mar. 31, 2010	4%	13	567
Apr. 1, 2010—Jun. 30, 2010	4%	13	567
Jul. 1, 2010—Sep. 30, 2010	4%	13	567
Oct. 1, 2010—Dec. 31, 2010	4%	13	567
Jan. 1, 2011—Mar. 31, 2011	3%	11	565
Apr. 1, 2011—June 30, 2011	4%	13	567

TABLE OF INTEREST RATES
FROM JANUARY 1, 1999 — PRESENT
CORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	OVERPAYMENTS			UNDERPAYMENTS		
	1995-1 C.B.			1995-1 C.B.		
	RATE	TABLE	PG	RATE	TABLE	PG
Jan. 1, 1999—Mar. 31, 1999	6%	17	571	7%	19	573
Apr. 1, 1999—Jun. 30, 1999	7%	19	573	8%	21	575
Jul. 1, 1999—Sep. 30, 1999	7%	19	573	8%	21	575
Oct. 1, 1999—Dec. 31, 1999	7%	19	573	8%	21	575
Jan. 1, 2000—Mar. 31, 2000	7%	67	621	8%	69	623
Apr. 1, 2000—Jun. 30, 2000	8%	69	623	9%	71	625
Jul. 1, 2000—Sep. 30, 2000	8%	69	623	9%	71	625
Oct. 1, 2000—Dec. 31, 2000	8%	69	623	9%	71	625
Jan. 1, 2001—Mar. 31, 2001	8%	21	575	9%	23	577
Apr. 1, 2001—Jun. 30, 2001	7%	19	573	8%	21	575
Jul. 1, 2001—Sep. 30, 2001	6%	17	571	7%	19	573
Oct. 1, 2001—Dec. 31, 2001	6%	17	571	7%	19	573
Jan. 1, 2002—Mar. 31, 2002	5%	15	569	6%	17	571
Apr. 1, 2002—Jun. 30, 2002	5%	15	569	6%	17	571
Jul. 1, 2002—Sep. 30, 2002	5%	15	569	6%	17	571
Oct. 1, 2002—Dec. 31, 2002	5%	15	569	6%	17	571
Jan. 1, 2003—Mar. 31, 2003	4%	13	567	5%	15	569
Apr. 1, 2003—Jun. 30, 2003	4%	13	567	5%	15	569
Jul. 1, 2003—Sep. 30, 2003	4%	13	567	5%	15	569
Oct. 1, 2003—Dec. 31, 2003	3%	11	565	4%	13	567
Jan. 1, 2004—Mar. 31, 2004	3%	59	613	4%	61	615
Apr. 1, 2004—Jun. 30, 2004	4%	61	615	5%	63	617
Jul. 1, 2004—Sep. 30, 2004	3%	59	613	4%	61	615
Oct. 1, 2004—Dec. 31, 2004	4%	61	615	5%	63	617
Jan. 1, 2005—Mar. 31, 2005	4%	13	567	5%	15	569
Apr. 1, 2005—Jun. 30, 2005	5%	15	569	6%	17	571
Jul. 1, 2005—Sep. 30, 2005	5%	15	569	6%	17	571
Oct. 1, 2005—Dec. 31, 2005	6%	17	571	7%	19	573
Jan. 1, 2006—Mar. 31, 2006	6%	17	571	7%	19	573
Apr. 1, 2006—Jun. 30, 2006	6%	17	571	7%	19	573
Jul. 1, 2006—Sep. 30, 2006	7%	19	573	8%	21	575
Oct. 1, 2006—Dec. 31, 2006	7%	19	573	8%	21	575
Jan. 1, 2007—Mar. 31, 2007	7%	19	573	8%	21	575
Apr. 1, 2007—Jun. 30, 2007	7%	19	573	8%	21	575
Jul. 1, 2007—Sep. 30, 2007	7%	19	573	8%	21	575
Oct. 1, 2007—Dec. 31, 2007	7%	19	573	8%	21	575
Jan. 1, 2008—Mar. 31, 2008	6%	65	619	7%	67	621
Apr. 1, 2008—Jun. 30, 2008	5%	63	617	6%	65	619
Jul. 1, 2008—Sep. 30, 2008	4%	61	615	5%	63	617
Oct. 1, 2008—Dec. 31, 2008	5%	63	617	6%	65	619
Jan. 1, 2009—Mar. 31, 2009	4%	13	567	5%	15	569
Apr. 1, 2009—Jun. 30, 2009	3%	11	565	4%	13	567
Jul. 1, 2009—Sep. 30, 2009	3%	11	565	4%	13	567
Oct. 1, 2009—Dec. 31, 2009	3%	11	565	4%	13	567
Jan. 1, 2010—Mar. 31, 2010	3%	11	565	4%	13	567
Apr. 1, 2010—Jun. 30, 2010	3%	11	565	4%	13	567
Jul. 1, 2010—Sep. 30, 2010	3%	11	565	4%	13	567
Oct. 1, 2010—Dec. 31, 2010	3%	11	565	4%	13	567
Jan. 1, 2011—Mar. 31, 2011	2%	9	563	3%	11	565
Apr. 1, 2011—June 30, 2011	3%	11	565	4%	13	567

TABLE OF INTEREST RATES FOR
LARGE CORPORATE UNDERPAYMENTS
FROM JANUARY 1, 1991 — PRESENT

	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 1991—Mar. 31, 1991	13%	31	585
Apr. 1, 1991—Jun. 30, 1991	12%	29	583
Jul. 1, 1991—Sep. 30, 1991	12%	29	583
Oct. 1, 1991—Dec. 31, 1991	12%	29	583
Jan. 1, 1992—Mar. 31, 1992	11%	75	629
Apr. 1, 1992—Jun. 30, 1992	10%	73	627
Jul. 1, 1992—Sep. 30, 1992	10%	73	627
Oct. 1, 1992—Dec. 31, 1992	9%	71	625
Jan. 1, 1993—Mar. 31, 1993	9%	23	577
Apr. 1, 1993—Jun. 30, 1993	9%	23	577
Jul. 1, 1993—Sep. 30, 1993	9%	23	577
Oct. 1, 1993—Dec. 31, 1993	9%	23	577
Jan. 1, 1994—Mar. 31, 1994	9%	23	577
Apr. 1, 1994—Jun. 30, 1994	9%	23	577
Jul. 1, 1994—Sep. 30, 1994	10%	25	579
Oct. 1, 1994—Dec. 31, 1994	11%	27	581
Jan. 1, 1995—Mar. 31, 1995	11%	27	581
Apr. 1, 1995—Jun. 30, 1995	12%	29	583
Jul. 1, 1995—Sep. 30, 1995	11%	27	581
Oct. 1, 1995—Dec. 31, 1995	11%	27	581
Jan. 1, 1996—Mar. 31, 1996	11%	75	629
Apr. 1, 1996—Jun. 30, 1996	10%	73	627
Jul. 1, 1996—Sep. 30, 1996	11%	75	629
Oct. 1, 1996—Dec. 31, 1996	11%	75	629
Jan. 1, 1997—Mar. 31, 1997	11%	27	581
Apr. 1, 1997—Jun. 30, 1997	11%	27	581
Jul. 1, 1997—Sep. 30, 1997	11%	27	581
Oct. 1, 1997—Dec. 31, 1997	11%	27	581
Jan. 1, 1998—Mar. 31, 1998	11%	27	581
Apr. 1, 1998—Jun. 30, 1998	10%	25	579
Jul. 1, 1998—Sep. 30, 1998	10%	25	579
Oct. 1, 1998—Dec. 31, 1998	10%	25	579
Jan. 1, 1999—Mar. 31, 1999	9%	23	577
Apr. 1, 1999—Jun. 30, 1999	10%	25	579
Jul. 1, 1999—Sep. 30, 1999	10%	25	579
Oct. 1, 1999—Dec. 31, 1999	10%	25	579
Jan. 1, 2000—Mar. 31, 2000	10%	73	627
Apr. 1, 2000—Jun. 30, 2000	11%	75	629
Jul. 1, 2000—Sep. 30, 2000	11%	75	629
Oct. 1, 2000—Dec. 31, 2000	11%	75	629
Jan. 1, 2001—Mar. 31, 2001	11%	27	581
Apr. 1, 2001—Jun. 30, 2001	10%	25	579
Jul. 1, 2001—Sep. 30, 2001	9%	23	577
Oct. 1, 2001—Dec. 31, 2001	9%	23	577
Jan. 1, 2002—Mar. 31, 2002	8%	21	575
Apr. 1, 2002—Jun. 30, 2002	8%	21	575
Jul. 1, 2002—Sep. 30, 2002	8%	21	575
Oct. 1, 2002—Dec. 31, 2002	8%	21	575
Jan. 1, 2003—Mar. 31, 2003	7%	19	573
Apr. 1, 2003—Jun. 30, 2003	7%	19	573
Jul. 1, 2003—Sep. 30, 2003	7%	19	573
Oct. 1, 2003—Dec. 31, 2003	6%	17	571
Jan. 1, 2004—Mar. 31, 2004	6%	65	619
Apr. 1, 2004—Jun. 30, 2004	7%	67	621
Jul. 1, 2004—Sep. 30, 2004	6%	65	619
Oct. 1, 2004—Dec. 31, 2004	7%	67	621

TABLE OF INTEREST RATES FOR
LARGE CORPORATE UNDERPAYMENTS
FROM JANUARY 1, 1991 — PRESENT — Continued

	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 2005—Mar. 31, 2005	7%	19	573
Apr. 1, 2005—Jun. 30, 2005	8%	21	575
Jul. 1, 2005—Sep. 30, 2005	8%	21	575
Oct. 1, 2005—Dec. 31, 2005	9%	23	577
Jan. 1, 2006—Mar. 31, 2006	9%	23	577
Apr. 1, 2006—Jun. 30, 2006	9%	23	577
Jul. 1, 2006—Sep. 30, 2006	10%	25	579
Oct. 1, 2006—Dec. 31, 2006	10%	25	579
Jan. 1, 2007—Mar. 31, 2007	10%	25	579
Apr. 1, 2007—Jun. 30, 2007	10%	25	579
Jul. 1, 2007—Sep. 30, 2007	10%	25	579
Oct. 1, 2007—Dec. 31, 2007	10%	25	579
Jan. 1, 2008—Mar. 31, 2008	9%	71	625
Apr. 1, 2008—Jun. 30, 2008	8%	69	623
Jul. 1, 2008—Sep. 30, 2008	7%	67	621
Oct. 1, 2008—Dec. 31, 2008	8%	69	623
Jan. 1, 2009—Mar. 31, 2009	7%	19	573
Apr. 1, 2009—Jun. 30, 2009	6%	17	571
Jul. 1, 2009—Sep. 30, 2009	6%	17	571
Oct. 1, 2009—Dec. 31, 2009	6%	17	571
Jan. 1, 2010—Mar. 31, 2010	6%	17	571
Apr. 1, 2010—Jun. 30, 2010	6%	17	571
Jul. 1, 2010—Sep. 30, 2010	6%	17	571
Oct. 1, 2010—Dec. 31, 2010	6%	17	571
Jan. 1, 2011—Mar. 31, 2011	5%	15	569
Apr. 1, 2011—June 30, 2011	6%	17	571

TABLE OF INTEREST RATES FOR CORPORATE
OVERPAYMENTS EXCEEDING \$10,000
FROM JANUARY 1, 1995 — PRESENT

	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 1995—Mar. 31, 1995	6.5%	18	572
Apr. 1, 1995—Jun. 30, 1995	7.5%	20	574
Jul. 1, 1995—Sep. 30, 1995	6.5%	18	572
Oct. 1, 1995—Dec. 31, 1995	6.5%	18	572
Jan. 1, 1996—Mar. 31, 1996	6.5%	66	620
Apr. 1, 1996—Jun. 30, 1996	5.5%	64	618
Jul. 1, 1996—Sep. 30, 1996	6.5%	66	620
Oct. 1, 1996—Dec. 31, 1996	6.5%	66	620
Jan. 1, 1997—Mar. 31, 1997	6.5%	18	572
Apr. 1, 1997—Jun. 30, 1997	6.5%	18	572
Jul. 1, 1997—Sep. 30, 1997	6.5%	18	572
Oct. 1, 1997—Dec. 31, 1997	6.5%	18	572
Jan. 1, 1998—Mar. 31, 1998	6.5%	18	572
Apr. 1, 1998—Jun. 30, 1998	5.5%	16	570
Jul. 1, 1998—Sep. 30, 1998	5.5%	16	570
Oct. 1, 1998—Dec. 31, 1998	5.5%	16	570
Jan. 1, 1999—Mar. 31, 1999	4.5%	14	568
Apr. 1, 1999—Jun. 30, 1999	5.5%	16	570
Jul. 1, 1999—Sep. 30, 1999	5.5%	16	570
Oct. 1, 1999—Dec. 31, 1999	5.5%	16	570

TABLE OF INTEREST RATES FOR CORPORATE
OVERPAYMENTS EXCEEDING \$10,000
FROM JANUARY 1, 1995 — PRESENT – Continued

	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 2000—Mar. 31, 2000	5.5%	64	618
Apr. 1, 2000—Jun. 30, 2000	6.5%	66	620
Jul. 1, 2000—Sep. 30, 2000	6.5%	66	620
Oct. 1, 2000—Dec. 31, 2000	6.5%	66	620
Jan. 1, 2001—Mar. 31, 2001	6.5%	18	572
Apr. 1, 2001—Jun. 30, 2001	5.5%	16	570
Jul. 1, 2001—Sep. 30, 2001	4.5%	14	568
Oct. 1, 2001—Dec. 31, 2001	4.5%	14	568
Jan. 1, 2002—Mar. 31, 2002	3.5%	12	566
Apr. 1, 2002—Jun. 30, 2002	3.5%	12	566
Jul. 1, 2002—Sep. 30, 2002	3.5%	12	566
Oct. 1, 2002—Dec. 31, 2002	3.5%	12	566
Jan. 1, 2003—Mar. 31, 2003	2.5%	10	564
Apr. 1, 2003—Jun. 30, 2003	2.5%	10	564
Jul. 1, 2003—Sep. 30, 2003	2.5%	10	564
Oct. 1, 2003—Dec. 31, 2003	1.5%	8	562
Jan. 1, 2004—Mar. 31, 2004	1.5%	56	610
Apr. 1, 2004—Jun. 30, 2004	2.5%	58	612
Jul. 1, 2004—Sep. 30, 2004	1.5%	56	610
Oct. 1, 2004—Dec. 31, 2004	2.5%	58	612
Jan. 1, 2005—Mar. 31, 2005	2.5%	10	564
Apr. 1, 2005—Jun. 30, 2005	3.5%	12	566
Jul. 1, 2005—Sep. 30, 2005	3.5%	12	566
Oct. 1, 2005—Dec. 31, 2005	4.5%	14	568
Jan. 1, 2006—Mar. 31, 2006	4.5%	14	568
Apr. 1, 2006—Jun. 30, 2006	4.5%	14	568
Jul. 1, 2006—Sep. 30, 2006	5.5%	16	570
Oct. 1, 2006—Dec. 31, 2006	5.5%	16	570
Jan. 1, 2007—Mar. 31, 2007	5.5%	16	570
Apr. 1, 2007—Jun. 30, 2007	5.5%	16	570
Jul. 1, 2007—Sep. 30, 2007	5.5%	16	570
Oct. 1, 2007—Dec. 31, 2007	5.5%	16	570
Jan. 1, 2008—Mar. 31, 2008	4.5%	62	616
Apr. 1, 2008—Jun. 30, 2008	3.5%	60	614
Jul. 1, 2008—Sep. 30, 2008	2.5%	58	612
Oct. 1, 2008—Dec. 31, 2008	3.5%	60	614
Jan. 1, 2009—Mar. 31, 2009	2.5%	10	564
Apr. 1, 2009—Jun. 30, 2009	1.5%	8	562
Jul. 1, 2009—Sep. 30, 2009	1.5%	8	562
Oct. 1, 2009—Dec. 31, 2009	1.5%	8	562
Jan. 1, 2010—Mar. 31, 2010	1.5%	8	562
Apr. 1, 2010—Jun. 30, 2010	1.5%	8	562
Jul. 1, 2010—Sep. 30, 2010	1.5%	8	562
Oct. 1, 2010—Dec. 31, 2010	1.5%	8	562
Jan. 1, 2011—Mar. 31, 2011	0.5%*		
Apr. 1, 2011—June 30, 2011	1.5%	8	562

Part III. Administrative, Procedural, and Miscellaneous

Request for Comments Regarding Application of § 501(c)(29) of the Internal Revenue Code

Notice 2011-23

SECTION 1. PURPOSE

This notice addresses the requirements for tax exemption for qualified nonprofit health insurance issuers described in new § 501(c)(29), added to the Internal Revenue Code (Code) by § 1322(h) of the Patient Protection and Affordable Care Act (Affordable Care Act), enacted March 23, 2010, Pub. L. No. 111-148. This notice provides guidance on the annual filing requirement for qualified nonprofit health insurance issuers that intend to apply for recognition of exempt status under § 501(c)(29), as well as the effective date of exempt status for certain applicants. The IRS intends to issue a revenue procedure on how and when qualified nonprofit health insurance issuers described in § 501(c)(29) may apply for recognition of exempt status. This notice includes a request for public comments.

SECTION 2. BACKGROUND

Section 1322 of the Affordable Care Act requires the Department of Health and Human Services (HHS) to establish the Consumer Operated and Oriented Plan program (CO-OP program). The purpose of the CO-OP program is to foster the creation of qualified nonprofit health insurance issuers to offer qualified health plans in individual and small group markets. The CO-OP program will make available to qualified nonprofit health insurance issuers loans to provide assistance in meeting start-up costs and/or repayable grants to provide assistance in meeting any state solvency requirements. HHS has published a request for comments regarding the CO-OP program. See Planning and Establishment of Consumer Operated and Oriented Plan Program; Request for Comments Regarding Provisions of Consumer Operated and Oriented Plan Program, 76 Fed. Reg. 5774 (Feb. 2, 2011).

Section 1322(h) of the Affordable Care Act added § 501(c)(29) to the Code. Section 501(c)(29) sets out rules for tax-exemption under § 501(a) of the Code for a qualified nonprofit health insurance issuer that has received a grant or loan under the CO-OP program.

SECTION 3. QUALIFIED NONPROFIT HEALTH INSURANCE ISSUERS

Section 1322(c)(1) of the Affordable Care Act defines a qualified nonprofit health insurance issuer (“Qualified Issuer”) as an organization (a) that is organized as a nonprofit, member corporation under State law; (b) substantially all of the activities of which consist of the issuance of qualified health plans in the individual and small group markets in each State in which it is licensed to issue such plans; and (c) that meets additional requirements set forth in subsections (c)(2) through (6).

Section 1322(c)(2) of the Affordable Care Act provides that an organization shall not be treated as a Qualified Issuer if (a) the organization, a related entity, or a predecessor of either was a health insurance issuer as of July 16, 2009; or (b) the organization is sponsored by a State or local government, any political subdivision thereof, or any instrumentality of such government or political subdivision. Section 1322(c)(3) requires a Qualified Issuer to satisfy certain governance requirements. Section 1322(c)(4) requires a Qualified Issuer to use any profits that it makes to lower premiums, to improve benefits, or for other programs intended to improve the quality of health care delivered to its members. Section 1322(c)(5) requires a Qualified Issuer to meet all state law requirements that other issuers of qualified health plans are required to meet in any state where the issuer offers a qualified health plan. Section 1322(c)(6) provides that a Qualified Issuer may not offer a health plan in a state until that state has in effect (or the Secretary of HHS has implemented for the state) the market reforms required by part A of title XXVII of the Public Health Service Act, as amended by the Affordable Care Act.

Section 1322(b)(2)(C) of the Affordable Care Act requires a Qualified Issuer receiving a grant or loan under the CO-OP

program to enter into an agreement with HHS, which requires it to meet (and continue to meet) both the requirements under § 1322 to be treated as a Qualified Issuer, and all requirements of the loan or grant agreement. Such an agreement must include a requirement that no portion of the funds made available by any loan or grant under the CO-OP program may be used for carrying on propaganda, or otherwise attempting, to influence legislation, or for marketing.

A Qualified Issuer that has received a loan or grant under the CO-OP program may apply to the IRS to be recognized as an organization described in § 501(c)(29) of the Code and exempt from taxation under § 501(a) of the Code. The Qualified Issuer will qualify for exempt status under § 501(c)(29) only for periods that it is in compliance with the requirements of § 1322 of the Affordable Care Act and any loan or grant agreement with HHS. Under § 1322(b)(2)(C)(iii) of the Affordable Care Act, HHS must notify the Secretary of the Treasury of any determination under § 1322 of a failure that results in the termination of a Qualified Issuer’s tax-exempt status under § 501(c)(29) of the Code.

If a Qualified Issuer that has received a loan or grant under the CO-OP program does not apply for recognition of exempt status as an organization described in § 501(c)(29) or loses exempt status, it may be subject to Federal income taxation under appropriate provisions of the Code. If a taxable Qualified Issuer qualifies as an insurance company for Federal income tax purposes, it will be subject to the special tax rules of Subchapter L of the Code.

SECTION 4. CONDITIONS FOR TAX EXEMPTION

An organization is described in § 501(c)(29) of the Code only if :

1. The organization is a Qualified Issuer that has received a loan or grant under the CO-OP program and is in compliance with all requirements of § 1322 and any loan or grant agreement with HHS.

2. The organization has given notice to the Secretary of the Treasury in the manner prescribed by regulations that it is applying for recognition of its exempt status as an organization described in § 501(c)(29);

3. No part of the organization's net earnings inure to the benefit of any private shareholder or individual, except as provided in § 1322(c)(4) of the Affordable Care Act (which requires profits to be used to lower premiums, improve benefits, or for other programs intended to improve the quality of health care delivered to the organization's members);

4. No substantial part of the organization's activities consist of carrying on propaganda, or otherwise attempting, to influence legislation; and

5. The organization does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

SECTION 5. ADDITIONAL INFORMATION REPORTING REQUIRED

Section 6033 of the Code requires a tax-exempt organization described in § 501(c)(29) to file an annual information return. Section 1322(h)(2) of the Affordable Care Act amended § 6033 of the Code to require an organization described in § 501(c)(29) to provide certain additional information on its annual information return. In addition to the general information required, it must report the amount of reserves required by each State in which the organization is licensed to issue qualified health plans, and the amount of reserves on hand.

SECTION 6. APPLICATION OF TAX ON EXCESS BENEFIT TRANSACTIONS

Section 4958 of the Code imposes an excise tax, payable by the disqualified person, on each excess benefit transaction between an applicable tax-exempt organization and a disqualified person. Section 4958 also imposes an excise tax on organization managers who knowingly participated in an excess benefit transaction, unless participation was not willful and was due to reasonable cause. Section 1322(h)(3) of the Affordable Care Act amended § 4958(e)(1) to provide that an organization described in § 501(c)(29) is an "applicable tax-exempt organization" subject to § 4958.

SECTION 7. APPLICATIONS FOR RECOGNITION OF EXEMPTION

The IRS intends to publish a revenue procedure describing how an organization may apply for recognition of exempt status as an organization described in § 501(c)(29). Until the revenue procedure is published, the IRS will not accept applications. The revenue procedure will provide that a Qualified Issuer may not submit its request for recognition of exemption under § 501(c)(29) until it has entered into an agreement with HHS under § 1322(b)(2)(C) of the Affordable Care Act.

The revenue procedure also will address the effective date of a Qualified Issuer's tax exemption. The Treasury Department and the IRS intend to recognize a Qualified Issuer that has received a loan or grant under the CO-OP program as exempt effective from the later of the date of its formation or March 23, 2010, provided that the Qualified Issuer's purposes and activities have been consistent with the requirements for exemption since that date. To be recognized as exempt from the date of its formation, a Qualified Issuer must have complied with the conditions of exemption described in clauses (ii)-(iv) of § 501(c)(29)(B).

SECTION 8. ANNUAL FILING REQUIREMENT PRIOR TO RECOGNITION OF EXEMPT STATUS

A Qualified Issuer claiming exempt status under § 501(c)(29) that has filed or intends to file an application for exemption should file Form 990, *Return of Organization Exempt from Income Tax*, for taxable years that end before it receives a determination letter. The Qualified Issuer must indicate on its return that it is being filed in the belief that the Qualified Issuer is exempt under § 501(a), but the IRS has not yet recognized its exemption.

SECTION 9. EFFECTIVE DATE

The provisions of § 1322 of the Affordable Care Act, including the addition to the Code of § 501(c)(29) and the amendments to §§ 6033 and 4958 of the Code described above, are effective beginning on March 23, 2010, the date of enactment of the Affordable Care Act.

SECTION 10. REQUEST FOR COMMENTS

The Treasury Department and the IRS request comments regarding the provisions described above, including, in particular, the need, if any, for guidance regarding such provisions. Comments are specifically requested regarding:

1. Any special factors the IRS should consider when establishing the procedures for applying for recognition of tax-exempt status under § 501(c)(29);

2. The proposed effective date of a Qualified Issuer's tax exemption, as described in section 7 of this notice; and

3. Any special considerations regarding the application to Qualified Issuers of the prohibition on private inurement in § 501(c)(29)(B)(ii), the limitation on lobbying activities in § 501(c)(29)(B)(iii), the prohibition on political activities in 501(c)(29)(B)(iv), the taxation of excess benefit transactions under § 4958, and the taxation of unrelated business taxable income under § 511.

Comments should be submitted in writing on or before May 27, 2011. Please include "Notice 2011-23" on the cover page. Comments should be sent to the following address:

Internal Revenue Service
CC:PA:LPD:PR (Notice 2011-23)
Room 5203
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to:

Internal Revenue Service
Courier's Desk
1111 Constitution Ave., N.W.
Washington, DC 20224
Attn: CC:PA:LPD:PR
(Notice 2011-23)

Submissions may also be sent electronically to the following e-mail address:

Notice.Comments@irs.counsel.treas.gov

Please include "Notice 2011-23" in the subject line.

All comments will be available for public inspection and copying.

**SECTION 11. DRAFTING
INFORMATION**

The principal author of this notice is Justin Lowe of the Exempt Organizations,

Tax Exempt and Government Entities Division. For further information regarding this notice, contact Mr. Lowe at (202) 283-9486 (not a toll-free call).

Part IV. Items of General Interest

Notice of Proposed Rulemaking

Disclosure of Information to State Officials Regarding Tax-Exempt Organizations

REG-140108-08

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations that amend existing regulations to reflect changes to section 6104(c) of the Internal Revenue Code (Code) made by the Pension Protection Act of 2006 (PPA). These rules provide guidance to states regarding the process by which they may obtain or inspect certain returns and return information (including information about final and proposed denials and revocations of tax-exempt status) for the purpose of administering state laws governing certain tax-exempt organizations and their activities. These regulations will affect such exempt organizations, as well as those state agencies choosing to obtain information from the Internal Revenue Service (IRS) under section 6104(c).

DATES: Written or electronic comments and requests for a public hearing must be received by June 13, 2011.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-140108-08), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-140108-08), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC, or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS REG-140108-08).

FOR FURTHER INFORMATION CONTACT: Concerning submission

of comments, Oluwafunmilayo Taylor, (202) 622-7180 (not a toll-free number); concerning the proposed regulations, Casey Lothamer, (202) 622-6070 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

I. In general

This document contains proposed amendments to 26 CFR part 301 under section 6104(c), which will replace current §301.6104(c)-1 in its entirety. Section 6104(c) governs when the IRS may disclose to state officials certain information about organizations described in section 501(c)(3) ("charitable organizations"), organizations that have applied for recognition as organizations described in section 501(c)(3) ("applicants"), and certain other exempt organizations. Section 6104(c) was added to the Code by section 101(e) of the Tax Reform Act of 1969 (Public Law 91-172, 83 Stat. 523) and significantly amended by section 1224(a) of the PPA (Public Law 109-280, 120 Stat. 1091).

Section 501(c)(3) organizations may be affected by the expanded disclosures to state officials authorized under the statute and proposed regulations. First, the IRS is now authorized (under new section 6104(c)(2), as added by the PPA) to disclose information about certain proposed revocations and proposed denials before an administrative appeal has been made and a final revocation or denial has been issued. For those organizations that have received a determination letter stating that they are described in section 501(c)(3), the IRS may disclose a proposed revocation (before any administrative appeal) to an appropriate state officer (ASO). This broader authority applies both where the organization was required under section 508 to apply for the determination letter and where the organization elected to apply for a determination letter even though it was not required to do so. The IRS continues to be authorized to disclose final revocations and final denials issued after any administrative appeal has been concluded for any section 501(c)(3) organization.

Second, under the authority of new section 6104(c)(2)(D), as added by the PPA, the IRS may disclose returns or return information of any section 501(c)(3) organization to ASOs on its own initiative, regardless of whether it has initiated an examination, if it determines that the information may be evidence of noncompliance with state laws under the jurisdiction of the ASO. Thus, if the IRS believes these conditions are met, it may, for example, disclose to ASOs a proposed revocation of exemption for a section 501(c)(3) organization that does not have a determination letter. All disclosures authorized under section 6104(c) may be made only if the state receiving the information is following applicable disclosure, recordkeeping and safeguard procedures.

The statute and proposed regulations also permit disclosure of information to state officials about all applicants for section 501(c)(3) status.

Exempt organizations other than section 501(c)(3) organizations also may be affected by the disclosures to state officials authorized under the statute and proposed regulations. The IRS is authorized to disclose returns and return information of these organizations to ASOs upon written request, but only to the extent necessary to administer state laws regulating the solicitation or administration of charitable funds or charitable assets. Again, all such disclosures may be made only if the state receiving the information is following applicable disclosure, recordkeeping and safeguard procedures.

Section 6104(c)(1), which is unchanged by the PPA, directs the IRS to share certain information with ASOs regarding charitable organizations and applicants. Specifically, section 6104(c)(1) provides that the IRS is to notify the ASO of the following final determinations: (1) a refusal to recognize an entity as an organization described in section 501(c)(3); (2) the operation of a section 501(c)(3) organization in a manner not meeting, or no longer meeting, the requirements of its exemption; and (3) the mailing of a notice of deficiency for any tax imposed under section 507, chapter 41, or chapter 42. See section 6104(c)(1)(A) and (c)(1)(B). The directive under section 6104(c)(1)(A) to notify

ASOs of an organization no longer meeting the requirements for exemption under section 501(c)(3) includes not only notice of a revocation of exemption, but also notice (when the IRS is so informed) that a charitable organization is terminating or has dissolved in accordance with its governing documents. Upon request, an ASO may inspect and copy the returns, filed statements, records, reports, and other information relating to a final determination as described in this paragraph, as are relevant to any determination under state law. See section 6104(c)(1)(C).

II. PPA changes to section 6104(c)

The PPA amended section 6104(c) by striking paragraph (2) and inserting new paragraphs (2) through (6) as follows.

(1) The IRS may disclose to an ASO proposed refusals to recognize organizations as charitable organizations, and proposed revocations of such recognition. The PPA also allows disclosure of notices of proposed deficiencies of excise taxes imposed by section 507 and chapters 41 and 42 relating to charitable organizations. See section 6104(c)(2)(A)(i) and (c)(2)(A)(ii). Previously, only final determinations of this kind (denials of recognition, revocations, and notices of deficiency) could be disclosed under section 6104(c).

(2) The IRS may disclose to an ASO the names, addresses, and taxpayer identification numbers of applicants. See section 6104(c)(2)(A)(iii). Previously, information on applicants, other than information relating to a denial of recognition, could not be disclosed under section 6104(c).

(3) The IRS may disclose to an ASO the returns and return information of organizations with respect to which information is disclosed as described in paragraphs (1) and (2) of this section II (proposed determinations and applicant identifying information). See section 6104(c)(2)(B). Prior law allowed for disclosure under section 6104(c) only of returns and return information related to final determinations.

(4) Proposed determinations, identifying information, and the related returns and return information with respect to charitable organizations and applicants may be disclosed to an ASO only upon the ASO's written request and only as necessary to administer state laws regulating charita-

ble organizations, such as laws governing tax-exempt status, charitable trusts, charitable solicitation, and fraud. See section 6104(c)(2)(C). Prior law provided for automatic disclosure (without a request), but only of final determinations and their related returns and return information.

(5) The IRS may disclose to an ASO on its own initiative (without a written request) returns and return information with respect to charitable organizations and applicants if the IRS determines that this information might constitute evidence of noncompliance with the laws under the jurisdiction of the ASO. See section 6104(c)(2)(D). There was no such provision under section 6104(c) previously.

(6) The IRS may disclose returns and return information of section 501(c) organizations other than those described in section 501(c)(1) or (c)(3) to an ASO upon the ASO's written request, but only to the extent necessary in administering state laws relating to the solicitation or administration of charitable funds or charitable assets of such organizations. See section 6104(c)(3). Previously, only information relating to charitable organizations or applicants was disclosed under section 6104(c).

(7) Returns and return information of organizations and taxable persons disclosed under section 6104(c) may be disclosed in civil administrative and civil judicial proceedings pertaining to the enforcement of state laws regulating such organizations, under procedures prescribed by the IRS similar to those under section 6103(h)(4). See section 6104(c)(4). There was no such provision under section 6104(c) previously.

(8) No return or return information may be disclosed under section 6104(c) to the extent the IRS determines that such disclosure would seriously impair federal tax administration. See section 6104(c)(5). This disclosure prohibition, though new in the PPA, was provided previously by regulation. See current §301.6104(c)-1(b)(3)(ii).

(9) The IRS may disclose returns and return information under section 6104(c) to a state officer or employee designated by the ASO to receive such information on the ASO's behalf. See section 6104(c)(2)(C) (flush language) and (c)(3). Prior law did not provide for IRS disclosures to persons other than ASOs.

(10) An ASO is defined as the state attorney general, state tax officer, any state official charged with overseeing charitable organizations (in the case of charitable organizations and applicants), and the head of the state agency charged with the primary responsibility for overseeing the solicitation of funds for charitable purposes (in the case of section 501(c) organizations other than those described in section 501(c)(1) or (c)(3)). See section 6104(c)(6)(B). Before its amendment by the PPA, section 6104(c)(2) defined ASO as the state attorney general, state tax officer, or any state official charged with overseeing organizations of the type described in section 501(c)(3).

III. Related PPA provisions

The PPA amended section 6103(p) to make the disclosure of returns and return information under section 6104(c) subject to the disclosure, recordkeeping, and safeguard provisions of section 6103. These provisions include—

(1) section 6103(a), which is the general prohibition on the disclosure of returns and return information, except as authorized by Title 26 of the United States Code;

(2) section 6103(p)(3), which requires the IRS to maintain permanent standardized records of all requests for inspection or disclosure of returns or return information under section 6104(c) and of all such information inspected or disclosed pursuant to those requests; and

(3) section 6103(p)(4), which requires an ASO, as a condition for receiving returns or return information under section 6104(c), to establish and maintain certain safeguards, such as keeping permanent standardized records of all requests and disclosures, maintaining a secure information storage area, restricting access to the information, and providing whatever other safeguards the IRS deems necessary to protect the confidentiality of the information. See §301.6103(p)(4)-1 and IRS Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies*. Publication 1075 can be found at www.irs.gov/formspubs.

The PPA also included amendments to sections 7213, 7213A, and 7431 to impose civil and criminal penalties for the unauthorized disclosure or inspection of section 6104(c) information.

IV. IRS disclosure procedures

In general, before any federal or state agency may receive returns and return information from the IRS under a particular Code provision, it must file with the IRS a report detailing the physical, administrative, and technical safeguards implemented by the agency to protect this information from unauthorized inspection or disclosure. Only upon approval of these safeguards by the IRS, as well as satisfaction of any other statutory requirements (such as submission of a written request), may an agency receive the information to which it is entitled under the Code, and then only for the use specified by the relevant statute. See section 6103(p)(4).

Under various disclosure programs, the IRS and other federal and state agencies often execute agreements detailing the responsibilities of the parties and the terms and parameters of the disclosure arrangement. For example, under section 6103(d), the IRS executes a disclosure agreement (the “Basic Agreement”) with each state tax agency to which it discloses information. The Basic Agreement, which serves as the written request required by section 6103(d), has been the foundation of the state tax disclosure program under this provision of the Code for over 30 years. See Internal Revenue Manual Exhibit 11.3.32-1 (sample Basic Agreement).

After the PPA, the IRS revised its disclosure procedures under section 6104(c) to model them after the highly successful section 6103(d) program. The section 6104(c) program uses a disclosure agreement patterned after the Basic Agreement but tailored to the specific requirements and restrictions of section 6104(c).

Explanation of Provisions

These proposed regulations provide guidance regarding disclosures under section 6104(c), as amended by the PPA. The PPA amendments to sections 6104(c) and 6103 expand the scope of information the IRS may disclose to an ASO, but make such disclosures contingent on the ASO adopting the safeguard standards and procedures of section 6103 that apply to federal and state agencies that receive returns and return information under other provisions of the Code. Accordingly,

these proposed regulations provide that, without prior safeguard approval, the IRS will not give automatic notification of any determinations or other information that may be disclosed under section 6104(c).

Under these proposed regulations, the IRS may (and currently does) require an ASO to enter into a disclosure agreement with the IRS, which will stipulate the procedures for disclosure under section 6104(c), as well as the restrictions on use and redisclosure. These proposed regulations provide that this agreement, or any similar document, satisfies the requirement under section 6104(c) for a written request for disclosure.

An ASO who meets the safeguard and other procedural requirements of section 6103(p)(4) may receive information from the IRS to be used in the administration of state laws governing charitable organizations, as well as laws governing the solicitation or administration of charitable funds or charitable assets of certain non-charitable exempt organizations. The information available to ASOs under these proposed regulations not only is greater in scope than what was available under section 6104(c) before its amendment by the PPA, but comes at an earlier stage in the IRS administrative and enforcement processes. Thus, the IRS may disclose such information as whether an organization has applied for recognition as a charitable organization and, if so, whether the IRS proposes to deny such recognition, or the organization has withdrawn its application; whether an organization’s charitable status has terminated; whether the IRS proposes to assess any chapter 42 excise taxes (for example, the tax on excess benefit transactions under section 4958); and whether the IRS has revoked an organization’s exemption, or proposes to revoke the recognition of its exemption.

Without a written request, but still subject to the safeguard requirements of section 6103(p)(4), the IRS has the authority under section 6104(c)(2)(D) to disclose returns and return information of charitable organizations and applicants if it determines that such information may constitute evidence of noncompliance with the laws under the ASO’s jurisdiction. The IRS may make these disclosures on its own initiative. These proposed regulations clarify that the IRS’ authority under section 6104(c)(2)(D) is in addition to its

disclosure authority under other provisions of section 6104(c)(1) and (c)(2), to the effect that discretionary disclosures may be made before the IRS issues a proposed determination or takes other action. The proposed regulations also make clear that the determination required by the statute concerns possible noncompliance with state laws regulating charitable organizations and not just any state law violation.

The disclosure provisions of section 6104(c), as amended by the PPA, offer significant advantages to states in their enforcement efforts. The ability of the IRS to disclose returns and return information early in its own administrative and enforcement processes, as well as the IRS’ authority under section 6104(c)(2)(D) to disclose information on its own initiative, greatly enhance the administration and enforcement of state laws, both tax and nontax, governing charitable activities, funds, and assets.

These proposed regulations define certain key terms for purposes of section 6104(c), including “appropriate state officer”, “return”, “return information”, and “taxable person.”

Special Analyses

It has been determined that this notice of proposed rulemaking 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) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to the proposed regulations; therefore, a regulatory flexibility analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, the proposed regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comments regarding their impact on small businesses.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final, any written (signed original and 8 copies) or electronic comments timely submitted to the IRS will be considered. The IRS and Treasury Department request comments on the clarity of these proposed regulations and how they might

be made easier to understand. Of particular interest are comments on whether paragraph (e) of these proposed regulations, describing the organizations to which disclosure applies, lists all the organizations with respect to which ASOs might legitimately need information. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person who timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these regulations is Casey Lothamer of the Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities), though other persons in the IRS and Treasury Department participated in their development.

* * * * *

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 is amended by adding an entry in numerical order to read in part as follows:

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

Section 301.6104(c)–1 also issued under 26 U.S.C. 6104(c). * * *

Par. 2. Section 301.6104(c)–1 is revised to read as follows:

§301.6104(c)–1 Disclosure of certain information to state officials.

(a) *In general.*—(1) Subject to the disclosure, recordkeeping, and safeguard provisions of section 6103, and upon written request by an appropriate state officer (ASO, as defined in paragraph (i)(1) of this section), the IRS may disclose or make available to the ASO the returns and return information described in paragraph (c) of this section with respect to—

(i) any organization described or formerly described in section 501(c)(3) and exempt or formerly exempt from taxation

under section 501(a) (a charitable organization); or

(ii) any organization that has applied for recognition as an organization described in section 501(c)(3) (an applicant).

Such information shall be disclosed or made available only as necessary to administer state laws regulating charitable organizations.

(2) Subject to the disclosure, recordkeeping, and safeguard provisions of section 6103, and upon written request by an ASO, the IRS may disclose or make available to the ASO returns and return information regarding any organization described or formerly described in section 501(c) other than section 501(c)(1) or (c)(3). Such information shall be disclosed or made available only as necessary to administer state laws regulating the solicitation or administration of the charitable funds or charitable assets of these organizations.

(b) *Disclosure agreement.* The IRS may require an ASO to execute a disclosure agreement or similar document specifying the procedures, terms, and conditions for the disclosure or inspection of information under section 6104(c), including compliance with the safeguards prescribed by section 6103(p)(4), as well as specifying the information to be disclosed. Such an agreement or similar document shall constitute the request for disclosure required by section 6104(c)(1)(C), as well as the written request required by section 6104(c)(2)(C)(i) and (c)(3). For security guidelines and other safeguards for protecting returns and return information, see guidance published by the IRS. See, for example, IRS Publication 1075, “*Tax Information Security Guidelines for Federal, State and Local Agencies.*”

(c) *Disclosures regarding charitable organizations and applicants.*—(1) With respect to any organization described in paragraph (d) of this section, the IRS may disclose or make available for inspection under section 6104(c)(1) and (c)(2) to an ASO the following returns and return information with respect to a charitable organization or applicant:

(i) A refusal or proposed refusal to recognize an organization’s exemption as a charitable organization (a final or proposed denial letter).

(ii) Information regarding a grant of exemption following a proposed denial.

(iii) A revocation of exemption as a charitable organization (a final revocation letter), including a notice of termination or dissolution.

(iv) A proposed revocation of recognition of exemption as a charitable organization (a proposed revocation letter).

(v) Information regarding the final disposition of a proposed revocation of recognition other than by final revocation.

(vi) A notice of deficiency or proposed notice of deficiency of tax imposed under section 507 or chapter 41 or 42 on the organization or a taxable person (as described in paragraph (i)(4) of this section).

(vii) Information regarding the final disposition of a proposed notice of deficiency of tax imposed under section 507 or chapter 41 or 42 on the organization other than by issuance of a final notice of deficiency.

(viii) The names, addresses, and taxpayer identification numbers of applicants for charitable status, provided on an applicant-by-applicant basis or by periodic lists of applicants. Under this provision the IRS may respond to inquiries from an ASO as to whether a particular organization has applied for recognition of exemption as a charitable organization.

(ix) Information regarding the final disposition of an application for recognition of exemption where no proposed denial letter is issued, including whether the application was withdrawn or whether the applicant failed to establish its exemption.

(x) Returns and other return information relating to the return information described in this paragraph (c)(1), except for returns and return information relating to proposed notices of deficiency described in paragraph (c)(1)(vi) of this section with respect to taxable persons.

(2) The IRS may disclose or make available for inspection returns and return information of a charitable organization or applicant, if the IRS determines that such information might constitute evidence of noncompliance with the laws under the jurisdiction of the ASO regulating charitable organizations and applicants. Such information may be disclosed on the IRS’ own initiative. Disclosures under this paragraph (c)(2) may be made before the IRS issues a proposed determination (denial of recognition, revocation, or notice of deficiency) or any other action by the IRS described in this section.

(d) *Organizations to which disclosure applies.* Regarding the information described in paragraphs (a)(2) and (c) of this section, the IRS will disclose or make available for inspection to an ASO such information only with respect to—

(1) an organization formed under the laws of the ASO's state;

(2) an organization, the principal office of which is located in the ASO's state;

(3) an organization that, as determined by the IRS, is or might be subject to the laws of the ASO's state regulating charitable organizations or the solicitation or administration of charitable funds or charitable assets; or

(4) a private foundation required by §1.6033-2(a)(iv) to list the ASO's state on any of the foundation's returns filed for its last five years.

(e) *Disclosure limitations.*—Notwithstanding any other provision of this section, the IRS will not disclose or make available for inspection under section 6104(c) any information, the disclosure of which it determines would seriously impair federal tax administration, including, but not limited to—

(1) identification of a confidential informant or interference with a civil or criminal tax investigation; and

(2) information obtained pursuant to a tax convention between the United States and a foreign government (see section 6105(c)(2) for the definition of *tax convention*).

(f) *Disclosure recipients.*—(1) *In general.* The IRS may disclose returns and return information under section 6104(c) to, or make it available for inspection by—

(i) an ASO, as defined in paragraph (i)(1) of this section, or

(ii) a person other than an ASO, but only if that person is a state officer or employee designated by the ASO to receive information under section 6104(c) on behalf of the ASO, as specified in paragraph (f)(2) of this section.

(2) *Designation by ASO.* An ASO may designate state officers or employees to receive information under section 6104(c) on the ASO's behalf by specifying in writing each person's name and job title, and the name and address of the person's office. The ASO must promptly notify the IRS in writing of any additions, deletions, or other changes to the list of designated persons.

(g) *Rediscovery.* An ASO to whom a return or return information has been disclosed may thereafter disclose such information—

(1) to another state officer or employee only as necessary to administer state laws governing charitable organizations or state laws regulating the solicitation or administration of charitable funds or charitable assets of noncharitable exempt organizations; or

(2) except as provided in paragraph (h)(1) of this section, to another state officer or employee who is personally and directly preparing for a civil proceeding before a state administrative body or court in a matter involving the enforcement of state laws regulating organizations with respect to which information can be disclosed under this section, solely for use in such a proceeding, but only if—

(i) the organization or a taxable person is a party to the proceeding, or the proceeding arose out of, or in connection with, determining the civil liability of the organization or a taxable person, or collecting such civil liability, under state laws governing organizations with respect to which information can be disclosed under this section;

(ii) the treatment of an item reflected on such a return is directly related to the resolution of an issue in the proceeding; or

(iii) the return or return information directly relates to a transactional relationship between the organization or a taxable person and a person who is a party to the proceeding that directly affects the resolution of an issue in the proceeding.

(h) *Rediscovery limitations.*—(1) Before disclosing in a state administrative or judicial proceeding, or to any party as provided by paragraph (g)(2) of this section, any return or return information received under section 6104(c), the ASO shall notify the IRS of the intention to make such a disclosure. No state officer or employee shall make such a disclosure except in accordance with any conditions the IRS might impose in response to the ASO's notice of intent. No such disclosure shall be made if the IRS determines that the disclosure would seriously impair federal tax administration.

(2) An ASO to whom a return or return information has been disclosed shall not disclose that information to an agent or contractor.

(i) *Definitions.*—(1) *Appropriate state officer* means—

(i) the state attorney general;

(ii) the state tax officer;

(iii) with respect to a charitable organization or applicant, any state officer other than the attorney general or tax officer charged with overseeing charitable organizations; and

(iv) with respect to a section 501(c) organization that is not described in section 501(c)(1) or (c)(3), the head of the agency designated by the state attorney general as having primary responsibility for overseeing the solicitation of funds for charitable purposes.

A state officer described in paragraph (i)(1)(iii) or (i)(1)(iv) of this section must show that the officer is an ASO by presenting a letter from the state attorney general describing the functions and authority of the officer under state law, with sufficient facts for the IRS to determine that the officer is an ASO.

(2) *Return* has the same meaning as in section 6103(b)(1).

(3) *Return information* has the same meaning as in section 6103(b)(2).

(4) *Taxable person* means any person who is liable or potentially liable for excise taxes under chapter 41 or 42. Such a person includes—

(i) a disqualified person described in section 4946(a)(1), 4951(e)(4), or 4958(f);

(ii) a foundation manager described in section 4946(b);

(iii) an organization manager described in section 4955(f)(2) or 4958(f)(2);

(iv) a person described in section 4958(c)(3)(B);

(v) an entity manager described in section 4965(d); and

(vi) a fund manager described in section 4966(d)(3).

(j) *Failure to comply.* Upon a determination that an ASO has failed to comply with the requirements of section 6103(p)(4), the IRS may take the actions it deems necessary to ensure compliance, including the refusal to disclose any further returns or return information to the ASO until the IRS determines that the requirements have been met. For procedures for the administrative review of a determination that an authorized recipient has failed to safeguard returns or return information, see §301.6103(p)(7)–1.

(k) *Effective/applicability date.* The rules of this section apply to taxable years beginning on or after the date of publication in the **Federal Register** of the

Treasury decision adopting these rules as final regulations.

(Filed by the Office of the Federal Register on March 14, 2011, 8:45 a.m., and published in the issue of the Federal Register for March 15, 2011, 76 F.R. 13932)

Steven T. Miller,
*Deputy Commissioner for
Services and Enforcement.*

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.

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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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