

HIGHLIGHTS
OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Notice 2013-41, page 60.

Eligibility for Minimum Essential Coverage for Purposes of the Premium Tax Credit. This notice provides guidance on whether or when, for purposes of the premium tax credit under § 36B of the Code, an individual is eligible for minimum essential coverage under certain government-sponsored health programs or other coverage designated as minimum essential coverage. Comments requested by August 26, 2013.

Notice 2013-42, page 61.

This notice provides relief from the § 5000A shared responsibility payment for specified individuals who are eligible to enroll in certain eligible employer-sponsored health plans with a plan year other than a calendar year (non-calendar year plans) if the plan year begins in 2013 and ends in 2014.

ADMINISTRATIVE

Notice 2013-44, page 62.

This notice announces that the IRS and Treasury will amend section 301.7701-2(b)(8) effective July 1, 2013, to include a Croatian entity (the *dionicko drustvo*) on the list of entities always treated as corporations under section 7701 of the Code.

Finding Lists begin on page ii.



The IRS Mission

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

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 III. Administrative, Procedural, and Miscellaneous

Eligibility for Minimum Essential Coverage for Purposes of the Premium Tax Credit

Notice 2013–41

PURPOSE

This notice provides guidance on whether or when, for purposes of the premium tax credit under § 36B of the Internal Revenue Code, an individual is eligible for minimum essential coverage under certain government-sponsored health programs or other coverage designated as minimum essential coverage.

BACKGROUND

Beginning in 2014, eligible individuals who purchase coverage under a qualified health plan through an Affordable Insurance Exchange are allowed a premium tax credit under § 36B. Under § 36B and § 1.36B–2 of the Income Tax Regulations, in general, an individual (who may be the taxpayer claiming the premium tax credit or a member of the taxpayer's family) may receive health insurance coverage subsidized by the premium tax credit only for months the individual is enrolled in a qualified health plan through an Exchange and is not eligible for other minimum essential coverage. Section 5000A(f)(1)(A) provides that minimum essential coverage includes coverage under government-sponsored programs such as the Medicare program under part A of title XVIII of the Social Security Act, the Medicaid program under title XIX of the Social Security Act, the Children's Health Insurance Program (CHIP) under title XXI of the Social Security Act, and the TRICARE program under chapter 55 of title 10 U.S. Code.

Under § 5000A(f)(1)(E), the Secretary of Health and Human Services, in coordination with the Secretary of the Treasury, may designate health benefits coverage not specified in § 5000A as minimum essential coverage. In final regulations filed at the Federal Register on June 26, 2013, the Secretary of Health and Human Services (HHS) designated state high risk pools and self-funded health coverage

offered to students by universities as minimum essential coverage for a 1-year transitional period in 2014 (for plan or policy years beginning before January 1, 2015). See 45 CFR § 156.602(a) and (e). Starting with plan years beginning on or after January 1, 2015, sponsors of state high risk pools and individual self-funded student health plans may apply to HHS to be recognized as minimum essential coverage through the process outlined in 45 CFR § 156.604. Thus, after 2014, the provisions of this notice relating to state high risk pools and individual self-funded student health plans apply only to the extent specific coverage is recognized as minimum essential coverage.

Section 1.36B–2(c)(2)(i) provides that the Commissioner may define eligibility for specific government-sponsored programs in additional published guidance. This notice provides rules for determining whether or when certain individuals are eligible for minimum essential coverage under the Medicaid, Medicare, CHIP, or TRICARE programs for purposes of the premium tax credit. For convenience, this notice also provides rules for eligibility for minimum essential coverage through self-funded student health plans and state high risk pools.

GUIDANCE

The following rules apply for purposes of determining whether an individual is eligible for coverage in a qualified health plan subsidized by the premium tax credit under § 36B.

A. Disenrollment from CHIP or Medicaid for Non-payment of Premiums

In some states, an individual who loses CHIP coverage due to a failure to pay premiums may not re-enroll in CHIP for a certain period of time (lockout period). Such an individual is treated as eligible for CHIP and is not eligible for qualified health plan coverage subsidized by the premium tax credit during the lockout period. This treatment is consistent with the treatment that would be accorded to an employee who fails to pay the premiums for employer-sponsored coverage and may

not re-enroll in the employer coverage until the open season for the next benefit year.

An individual who is terminated from Medicaid or CHIP for failure to pay premiums is treated as eligible for Medicaid or CHIP during any period for which the individual would be eligible for Medicaid or CHIP except for the failure to pay premiums. See § 1.36B–2(c)(2)(ii), which requires an individual who meets the criteria for coverage under a government-sponsored program to complete the administrative requirements for the coverage.

B. CHIP Waiting Period

An individual who may not enroll in CHIP during a pre-enrollment waiting period is treated as not eligible for CHIP coverage during the waiting period. Accordingly, the individual may be eligible for qualified health plan coverage subsidized by the premium tax credit during this period. This rule is consistent with the rule in § 1.36B–2(c)(2)(i) that, for purposes of the premium tax credit, an individual is not eligible for minimum essential coverage under a government-sponsored program until the first day of the first full month the individual may receive benefits under the program. The rule also is consistent with the rule in § 1.36B–2(c)(3)(iii)(B) allowing an employee in a waiting period for employer-sponsored coverage to receive qualified health plan coverage subsidized by the premium tax credit during the waiting period.

C. Eligibility Based on Agency Determination

Comments were received in response to proposed regulations under § 36B requesting guidance on when individuals are eligible for a government-sponsored program if eligibility requires a determination of disability or diagnosis of a particular disease. These individuals are unable to determine their eligibility for a program on the basis of readily ascertainable criteria such as turning age 65. Final regulations (77 FR 30377, 30379) advised that the Internal Revenue Service and Treasury Department would publish additional guidance clarifying eligibility for government-sponsored programs as the result of a disease

or illness. Accordingly, this notice clarifies that, for purposes of the premium tax credit, an individual is eligible for minimum essential coverage under Medicaid or Medicare in the circumstances described below only upon a favorable determination of eligibility by the responsible agency:

1. Medicaid coverage requiring a finding of disability or blindness.
2. Medicare coverage based solely on a finding of disability or illness.

D. Eligibility Based on Enrollment

An individual is eligible for minimum essential coverage under the following programs for purposes of the premium tax credit only if the individual is enrolled in the coverage. These programs present administrative difficulties in determining who is eligible for coverage. Some of these programs, such as Medicare part A coverage requiring payment of premiums, receive a lower or no government subsidy, disadvantaging individuals who could enroll in the coverage only at high cost and would be forced to forgo subsidized qualified health plan coverage.

1. *Medicare part A coverage requiring payment of premiums.* Coverage offered under Medicare for which the individual must pay a premium for Medicare part A coverage under § 1818 of the Social Security Act.

2. *State high risk pools.* Health coverage offered by a state under a qualified high risk pool as defined in § 2744(c)(2) of the Public Health Service Act, to the extent the program is covered by a designation by HHS as minimum essential coverage.

3. *Student health plans.* Self-funded health coverage offered by a college or university to its students, to the extent the plan is covered by a designation by HHS as minimum essential coverage.

4. *TRICARE programs.* Coverage under the following TRICARE programs:

- (a) The Continued Health Care Benefit Program (10 U.S.C. 1078);
- (b) Retired Reserve (10 U.S.C. 1076e);
- (c) Young Adult (10 U.S.C. 1110b); and
- (d) Reserve Select (10 U.S.C. 1076d).

REQUEST FOR COMMENTS

Comments are requested on the guidance provided in this notice. Comments may be submitted in writing on or before August 26, 2013. Comments should

be submitted to Internal Revenue Service, CC:PA:LPD:PR (Notice 2013–41), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044, or electronically to Notice.Comments@irs.counsel.treas.gov. Please include “Notice 2013–41” in the subject line of any electronic communications. Alternatively, comments may be hand delivered between the hours of 8:00 a.m. and 4:00 p.m. Monday to Friday to CC:PA:LPD:PR (Notice 2013–41), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, D.C. All comments will be available for public inspection and copying.

EFFECTIVE DATE

This notice applies for taxable years ending after December 31, 2013.

DRAFTING INFORMATION

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

Transition Relief for Employees and Related Individuals Eligible to Enroll in Eligible Employer-Sponsored Health Plans for Non-Calendar Plan Years that Begin in 2013 and End in 2014

Notice 2013–42

PURPOSE

This notice provides relief from the § 5000A shared responsibility payment for specified individuals who are eligible to enroll in certain eligible employer-sponsored health plans with a plan year other than a calendar year (non-calendar year plans) if the plan year begins in 2013 and ends in 2014.

BACKGROUND

For each month beginning after December 31, 2013, § 5000A requires individuals

who are not exempt to either maintain minimum essential coverage for themselves and any nonexempt family members or include an individual shared responsibility payment with their Federal income tax return. A taxpayer is liable under § 5000A for any nonexempt individual whom the taxpayer may claim as a dependent.

Under § 5000A(f)(2), minimum essential coverage includes coverage under an eligible employer-sponsored plan. On February 1, 2013, the Treasury Department and the Internal Revenue Service (IRS) published proposed regulations under § 5000A that provide that an eligible employer-sponsored plan means, with respect to an employee, a group health plan (whether an insured group health plan or a self-insured group health plan) or group health insurance coverage offered by an employer to the employee that is (i) a governmental plan (within the meaning of section 2791(d)(8) of the Public Health Service Act (42 U.S.C. 300gg–91(d)(8))), (ii) any other plan or coverage offered in the small or large group market within a State (including for this purpose a self-insured group health plan), or (iii) a grandfathered health plan offered in a group market. *See Prop. Reg. § 1.5000A–2(c)(1)* (78 FR 7314, 7325).

The proposed regulations provide that an individual has minimum essential coverage for a month in which the individual is enrolled in and entitled to receive benefits under a program or plan identified as minimum essential coverage. *See Prop. Reg. § 1.5000A–1(b)(1)* (78 FR 7314, 7324).

Many employer-sponsored plans have a non-calendar plan year. Generally, eligible employer-sponsored plans do not permit employees to enroll in the plan after the beginning of a plan year (as defined in Prop. Reg. § 54.4980H–1(a)(30), 78 FR 242) unless certain triggering events occur, such as a change in employment status. Without transition relief, therefore, many individuals eligible to enroll in non-calendar year eligible employer-sponsored plans would need to enroll in eligible employer-sponsored plans in 2013, when § 5000A does not yet apply, in order to maintain coverage under an eligible employer-sponsored plan for months in 2014, when § 5000A applies.

On December 28, 2012, the Treasury Department and the IRS issued proposed regulations under § 4980H addressing the

shared responsibility of certain employers to provide minimum essential coverage to their full-time employees. The preamble to the § 4980H proposed regulations provides transition relief to certain employers that maintain non-calendar year plans as of December 27, 2012 (the day before the proposed regulations were issued).¹ See Prop. Reg. § 54.4980H pmb1. (78 FR 218, 236). In general, if an applicable large employer offers to an employee coverage that is affordable and provides minimum value for the first non-calendar year plan year beginning in 2014 (2014–2015 plan year), the employer will not be liable for a § 4980H assessable payment with respect to that employee for the period prior to the first day of the 2014–2015 plan year if the employee was eligible to participate in the plan as of December 27, 2012. Similar relief may also be available for certain employers with respect to employees not eligible to participate in the plan as of December 27, 2012.

In addition, the preamble to the § 4980H proposed regulations provides transition relief from the election rules proposed in § 1.125–2 with respect to salary reduction elections under a cafeteria plan for an employer-provided accident and health plan with a non-calendar year beginning in 2013 (2013–2014 plan year). Under that relief, employers may permit employees enrolled in a plan with a 2013–2014 plan year to make new cafeteria plan elections for 2014. That relief reflects the concern that an employee's preferences may change due to the implementation of the Affordable Care Act. See Prop. Reg. § 54.4980H pmb1. (78 FR 218, 237).

DISCUSSION

In order to provide transition relief during the first year that § 5000A applies to individual taxpayers, an employee, or an individual having a relationship to the employee, who is eligible to enroll in a non-calendar year eligible employer-sponsored plan with a plan year beginning in 2013 and ending in 2014 (the 2013–2014 plan year) will not be liable for the § 5000A shared responsibility payment for certain months in 2014. The

transition relief begins in January 2014 and continues through the month in which the 2013–2014 plan year ends.

The relief provided by this notice applies only for determining a taxpayer's § 5000A shared responsibility payment for not maintaining minimum essential coverage. Any month in 2014 for which an individual is eligible for the transition relief provided by this notice will not be counted in determining a continuous period of less than 3 months for purposes of the short coverage gap exemption described in § 5000A(e)(4).

EXAMPLES

Example 1. Eligible for Enrollment in a Non-Calendar Year Plan for the 2013–2014 Plan Year. Taxpayer B is unmarried and has a 5-year-old daughter, D. B and D are eligible to enroll in a non-calendar year eligible employer-sponsored plan offered by B's employer, X, whose plan year begins on August 1, 2013 and ends on July 31, 2014. Neither B nor D enrolls in X's employer-sponsored plan for the 2013–2014 plan year. Both B and D are eligible for the transition relief provided in this notice for January 2014 through July 2014.

Example 2. Married Individuals each Eligible for Enrollment in a Non-Calendar Year Plan of an Employer for the 2013–2014 Plan Year and in a Calendar Year Plan of the Other Spouse's Employer for 2014. F and G are married. F and G are eligible to enroll in a non-calendar year eligible employer-sponsored plan offered by F's employer, Y, whose plan year begins on August 1, 2013 and ends on July 31, 2014. Neither F nor G enrolls in Y's employer-sponsored plan for the 2013–2014 plan year. In addition, F and G are eligible to enroll in a calendar year eligible employer-sponsored plan offered by G's employer, Z, beginning on January 1, 2014. Neither F nor G enrolls in Z's employer-sponsored plan for the 2014 plan year. Both F and G are eligible for the transition relief provided in this notice for January 2014 through July 2014.

DRAFTING INFORMATION

The principal author of this notice is John B. Lovelace of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding this notice contact Mr. Lovelace at (202) 622–4960 (not a toll-free call).

Croatian Per Se Corporation

Notice 2013–44

SECTION 1. PURPOSE

This notice announces that the Internal Revenue Service (IRS) and the Treasury Department will amend §301.7701–2(b)(8) of the Procedure and Administration Regulations to add the Croatian *dionicko drustvo* to the list of entities that are always treated as corporations under section 7701 of the Internal Revenue Code.

SECTION 2. BACKGROUND

The IRS and the Treasury Department issued final regulations concerning the federal tax classification of entities under section 7701 on December 18, 1996 (the check-the-box regulations). See TD 8697 (1997–1 C.B. 215; 61 FR 66584) and §§301.7701–1 through 301.7701–3. Under the check-the-box regulations, a business entity that is not specifically classified as a corporation can elect its classification for federal tax purposes under certain circumstances. Section 301.7701–2(b)(8) provides a list of certain foreign business entities that are always classified as corporations for federal tax purposes. This list is known as the per se corporation list, and the foreign business entities on this list are referred to as per se corporations. The IRS and the Treasury Department intend to amend the per se corporation list in light of changes in European Union law.

On October 8, 2001, the Council of the European Union adopted Council Regulation 2157/2001 (2001 Official Journal of the European Communities, L 294/1) (the EU Regulation) to provide for a new business entity called the European public limited liability company, which is also known as a *Societas Europaea* or SE. This EU Regulation entered into force on October 8, 2004, and provides general rules that govern the formation and operation of an SE. With respect to many issues, however, the EU Regulation defers to the laws for a public limited liability company of the country in which the SE has its registered office. An SE must have

¹ The preamble to the § 4980H regulations refers to fiscal year plans. To clarify that “fiscal year” refers to a plan, and not a taxpayer, this notice uses the term “non-calendar year plans.” In each case, however, the term used refers to a plan with a plan year that is not the calendar year.

a registered office in one of the Member States of the European Economic Area, which includes Norway, Iceland, Liechtenstein, and every member of the European Union. For further background, see TD 9197 (2005–1 C.B. 985; 70 FR 19697) and Notice 2004–68 (2004–2 C.B. 706).

The IRS and the Treasury Department stated in Notice 2004–68 that the SE is properly classified as a per se corporation for federal tax purposes. Consequently, the IRS and the Treasury Department issued regulations modifying §301.7701–2(b)(8) to include the SE on the per se corporation list. See TD 9197 (2005–1 C.B. 985; 70 FR 19697) and TD 9235 (2006–1 C.B. 338; 70 FR 74658). The IRS and the Treasury Department also believe that a public limited liability company should be included on the per se corporation list for every country in which an SE may have its registered office. Thus, those regulations also included certain public limited liability companies organized in Member States that do not already appear on the per se corporation list. More recently, the IRS and the Treasury Department issued reg-

ulations modifying §301.7701–2(b)(8) to add the public limited liability company of Bulgaria to the per se corporation list, because with Bulgaria’s entry into the European Union, the SE could have a registered office in Bulgaria. See TD 9433 (2008–2 C.B. 1263; 37 FR 72345).

The IRS and the Treasury Department have identified the *dionicko drustvo* as the only public limited liability company of Croatia. As of July 1, 2013, Croatia will become a member of the European Union. Accordingly, as of July 1, 2013, an SE will be eligible to have its registered office in Croatia, and an SE with a registered office in Croatia, to a certain extent, will be subject to the public limited liability company laws of Croatia. As a result, and consistent with TD 9235, the IRS and the Treasury Department believe that it is appropriate to add the Croatian *dionicko drustvo* to the per se corporation list.

SECTION 3. DISCUSSION

The IRS and the Treasury Department will issue temporary and proposed regulations that will modify

§301.7701–2 to include the Croatian *dionicko drustvo* on the per se corporation list in §301.7701–2(b)(8).

SECTION 4. EFFECTIVE DATE

The temporary and proposed regulations adding the Croatian *dionicko drustvo* to §301.7701–2(b)(8) generally will apply to such entities formed on or after July 1, 2013. In addition, the regulations will apply to an entity formed before such date from the date after July 1, 2013, on which, in the aggregate, a 50 percent or more interest in such entity is owned by any person or persons who were not owners of the entity as of July 1, 2013. For purposes of the preceding sentence, the term *interest* means: (i) in the case of a partnership, a capital or profits interest; and (ii) in the case of a corporation, an equity interest measured by vote or value.

The principal author of this notice is Ronald M. Gootzeit of the Office of Associate Chief Counsel (International). For further information regarding this notice, contact Mr. Gootzeit at (202) 622–3860 (not a toll-free call).

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as “rulings”) that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance

of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.

ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel’s Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.

PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

Numerical Finding List¹

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2013–1 through 2013–26 is in Internal Revenue Bulletin 2013–26, dated June 24, 2013.

Finding List of Current Actions on Previously Published Items¹

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Modified by

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83-59

Modified by

Rev. Proc. 2013-32, 2013-28 I.R.B. 55

86-42

Modified by

Rev. Proc. 2013-32, 2013-28 I.R.B. 55

90-52

Modified by

Rev. Proc. 2013-32, 2013-28 I.R.B. 55

96-30

Modified by

Rev. Proc. 2013-32, 2013-28 I.R.B. 55

2003-48

Obsoleted in part and superseded in part by

Rev. Proc. 2013-32, 2013-28 I.R.B. 55

2009-25

Pilot program discontinued by

Rev. Proc. 2013-32, 2013-28 I.R.B. 55

2012-25

Obsoleted in part by

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2013-1

Amplified and modified by

Rev. Proc. 2013-32, 2013-28 I.R.B. 55

2013-3

Amplified and modified by

Rev. Proc. 2013-32, 2013-28 I.R.B. 55

Treasury Decisions:

9612

Corrected by

Ann. 2013-35, 2013-27 I.R.B. 46

¹ A cumulative list of current actions on previously published items in Internal Revenue Bulletins 2013–1 through 2013–26 is in Internal Revenue Bulletin 2013–26, dated June 24, 2013.

Internal Revenue Service

Washington, DC 20224

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INTERNAL REVENUE BULLETIN

The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at www.irs.gov/irb/.

CUMULATIVE BULLETINS

The contents of the weekly Bulletins were consolidated semiannually into permanent, indexed, Cumulative Bulletins through the 2008-2 edition.

INTERNAL REVENUE BULLETINS ON CD-ROM

Internal Revenue Bulletins are available annually as part of Publication 1796 (Tax Products CD-ROM). The CD-ROM can be purchased from National Technical Information Service (NTIS) on the Internet at www.irs.gov/cdorders (discount for online orders) or by calling 1-877-233-6767. The first release is available in mid-December and the final release is available in late January.

WE WELCOME COMMENTS ABOUT THE INTERNAL REVENUE BULLETIN

If you have comments concerning the format or production of the Internal Revenue Bulletin or suggestions for improving it, we would be pleased to hear from you. You can email us your suggestions or comments through the IRS Internet Home Page (www.irs.gov) or write to the IRS Bulletin Unit, SE:W:CAR:MP:P:SPA, Washington, DC 20224.
