

# Internal Revenue bulletin

Bulletin No. 2013-33  
August 12, 2013

## 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. Proc. 2013-29, page 141.**

This procedure clarifies that a taxpayer may defer recognizing in gross income advance payments received from the sale of gift cards that are redeemable by an unrelated entity. Rev. Procs. 2004-34 and 2011-18 are modified and clarified.

Announcements of Disbarments and Suspensions begin on page 142.  
Finding Lists begin on page ii.



Department of the Treasury  
Internal Revenue Service

# The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and 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 Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases.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.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

## Part III. Administrative, Procedural, and Miscellaneous

26 CFR 601.204: *Changes in accounting periods and in methods of accounting.*  
(Also: §§ 446, 451; 1.446-1, 1.451-1.)

### Rev. Proc. 2013-29

#### SECTION 1. PURPOSE

This revenue procedure allows a taxpayer to defer recognizing in gross income certain advance payments received from the sale of gift cards that are redeemable for goods or services by an unrelated entity. This revenue procedure modifies and clarifies Rev. Proc. 2011-18, 2011-5 I.R.B. 443, which modified and clarified Rev. Proc. 2004-34, 2004-1 C.B. 991.

#### SECTION 2. BACKGROUND

.01 Under the deferral method of accounting in section 5.02 of Rev. Proc. 2004-34, an accrual method taxpayer that receives an advance payment for goods or services must include the advance payment in gross income in the taxable year of receipt to the extent recognized in revenues in the taxpayer's applicable financial statement (as defined in section 4.06 of Rev. Proc. 2004-34) for that taxable year. For a taxpayer without an applicable financial statement, an advance payment must be included in gross income to the extent earned in the taxable year of receipt. Any portion not included in gross income in the year of receipt must be included in gross income in the next succeeding taxable year.

.02 Rev. Proc. 2011-18 allows a taxpayer that sells an eligible gift card redeemable through another entity (that may or may not be related to the taxpayer) to use the deferral method of accounting. See section 3.02 of Rev. Proc. 2011-18, which expands the definition of advance payment in section 4.01 of Rev. Proc. 2004-34 to include an "eligible gift card sale."

.03 To qualify as an advance payment, the payment must be recognized by the taxpayer (in whole or part) in revenues in its applicable financial statement for a subsequent taxable year, or, for taxpayers without an applicable financial statement,

the payment must be earned by the taxpayer (in whole or part) in a subsequent taxable year. See section 4.01(2) of Rev. Proc. 2004-34.

.04 However, if a gift card is redeemed by an unrelated entity whose financial statement revenues are not consolidated with the taxpayer's revenues on the taxpayer's applicable financial statement, the taxpayer will never recognize any portion of the gift card sale proceeds in revenues in its applicable financial statement because that revenue is accounted for only by the unrelated redeeming entity upon the sale of goods or services. Similarly, for a taxpayer without an applicable financial statement, the payment is never earned by the taxpayer because the payment is earned by the unrelated redeeming entity.

.05 The Treasury Department and the Internal Revenue Service have concluded that a taxpayer should not be precluded from using the deferral method of accounting provided in section 5.02 of Rev. Proc. 2004-34 solely because the taxpayer never recognizes in revenues in its applicable financial statement payments from an eligible gift card sale, or, for taxpayers without an applicable financial statement, never earns payments from an eligible gift card sale.

#### SECTION 3. MODIFICATION TO REV. PROC. 2011-18

Section 4.07 of Rev. Proc. 2004-34, as added by section 3.02 of Rev. Proc. 2011-18, is modified to add two new sentences. As modified, this provision will read in its entirety as follows:

.07 Eligible Gift Card Sale. An eligible gift card sale is the sale of a gift card (or gift certificate) if: (1) the taxpayer is primarily liable to the customer (or holder of the gift card) for the value of the card until redemption or expiration, and (2) the gift card is redeemable by the taxpayer or by any other entity that is legally obligated to the taxpayer to accept the gift card from a customer as payment for items listed in sections 4.01(3)(a)-(j) of this revenue procedure. For purposes of sections 4.01(2), 5.02(1)(b)(i), and 5.02(3)(a) of this revenue procedure, if a gift card is

redeemable by an entity described in this section 4.07 whose financial results are not included in the taxpayer's applicable financial statement, a payment will be treated as recognized by the taxpayer in revenues in its applicable financial statement to the extent the gift card is redeemed by the entity during the taxable year. For a taxpayer without an applicable financial statement, for purposes of sections 4.01(2), 5.02(1)(b)(ii), and 5.02(3)(b) of this revenue procedure, if a gift card is redeemable by an entity described in this section 4.07, including an entity whose financial results are not included in the taxpayer's financial statement, a payment will be treated as earned by the taxpayer to the extent the gift card is redeemed by the entity during the taxable year.

#### SECTION 4. EFFECTIVE DATE

The modification in this revenue procedure will be treated as in effect as of the effective date of Rev. Proc. 2011-18: taxable years ending on or after December 31, 2010.

#### SECTION 5. AUDIT PROTECTION

For taxable years ending before December 31, 2010, the modification set forth in section 3 of this revenue procedure shall be treated as originally included in section 3.02 of Rev. Proc. 2011-18, and thus eligible for audit protection to the extent provided in section 5 of Rev. Proc. 2011-18.

#### SECTION 6. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2011-18, modifying and clarifying Rev. Proc. 2004-34, is modified and clarified.

#### SECTION 7. DRAFTING INFORMATION

The principal author of this revenue procedure is Elizabeth R. Binder of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding this revenue procedure contact Elizabeth R. Binder at (202) 622-5020 (not a toll-free call).

## Part IV. Items of General Interest

# Announcement of Disciplinary Sanctions from the Office of Professional Responsibility

### Announcement 2013-36

The Office of Professional Responsibility (OPR) announces recent disciplinary sanctions involving attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers. These individuals are subject to the regulations governing practice before the Internal Revenue Service (IRS), which are set out in Title 31, Code of Federal Regulations, Part 10, and which are published in pamphlet form as Treasury Department Circular No. 230. The regulations prescribe the duties and restrictions relating to such practice and prescribe the disciplinary sanctions for violating the regulations.

The disciplinary sanctions to be imposed for violation of the regulations are:

**Disbarred from practice before the IRS**—An individual who is disbarred is not eligible to represent taxpayers before the IRS.

**Suspended from practice before the IRS**—An individual who is suspended is not eligible to represent taxpayers before the IRS during the term of the suspension.

**Censured in practice before the IRS**—Censure is a public reprimand. Unlike disbarment or suspension, censure does not affect an individual's eligibility to represent taxpayers before the IRS, but OPR may subject the individual's future representations to conditions designed to promote high standards of conduct.

**Monetary penalty**—A monetary penalty may be imposed on an individual who engages in conduct subject to sanction or on an employer, firm, or entity if the individual was acting on its behalf and if it knew, or reasonably should have known, of the individual's conduct.

**Disqualification of appraiser**—An appraiser who is disqualified is barred from presenting evidence or testimony in any administrative proceeding before the Department of the Treasury or the IRS.

Under the regulations, attorneys, certified public accountants, enrolled agents, enrolled actuaries, and enrolled retirement

plan agents may not assist, or accept assistance from, individuals who are suspended or disbarred with respect to matters constituting practice (*i.e.*, representation) before the IRS, and they may not aid or abet suspended or disbarred individuals to practice before the IRS.

Disciplinary sanctions are described in these terms:

**Disbarred by decision after hearing, Suspended by decision after hearing, Censured by decision after hearing, Monetary penalty imposed after hearing, and Disqualified after hearing**—An administrative law judge (ALJ) conducted an evidentiary hearing upon OPR's complaint alleging violation of the regulations and issued a decision imposing one of these sanctions. After 30 days from the issuance of the decision, in the absence of an appeal, the ALJ's decision became the final agency decision.

**Disbarred by default decision, Suspended by default decision, Censured by default decision, Monetary penalty imposed by default decision, and Disqualified by default decision**—An ALJ, after finding that no answer to OPR's complaint had been filed, granted OPR's motion for a default judgment and issued a decision imposing one of these sanctions.

**Disbarment by decision on appeal, Suspended by decision on appeal, Censured by decision on appeal, Monetary penalty imposed by decision on appeal, and Disqualified by decision on appeal**—The decision of the ALJ was appealed to the agency appeal authority, acting as the delegate of the Secretary of the Treasury, and the appeal authority issued a decision imposing one of these sanctions.

**Disbarred by consent, Suspended by consent, Censured by consent, Monetary penalty imposed by consent, and Disqualified by consent**—In lieu of a disciplinary proceeding being instituted or continued, an individual offered a consent to one of these sanctions and OPR

accepted the offer. Typically, an offer of consent will provide for: suspension for an indefinite term; conditions that the individual must observe during the suspension; and the individual's opportunity, after a stated number of months, to file with OPR a petition for reinstatement affirming compliance with the terms of the consent and affirming current eligibility to practice (*i.e.*, an active professional license or active enrollment status).

**Suspended indefinitely by decision in expedited proceeding, Suspended indefinitely by default decision in expedited proceeding, Suspended by consent in expedited proceeding**—OPR instituted an expedited proceeding for suspension (based on certain limited grounds, including loss of a professional license for cause, and criminal convictions).

OPR has authority to disclose the grounds for disciplinary sanctions in these situations: (1) an ALJ or the Secretary's delegate on appeal has issued a decision on or after September 26, 2007, which was the effective date of amendments to the regulations that permit making such decisions publicly available; (2) the individual has settled a disciplinary case by signing OPR's "consent to sanction" form, which requires consenting individuals to admit to one or more violations of the regulations and to consent to the disclosure of the individual's own return information related to the admitted violations (for example, failure to file Federal income tax returns); or (3) OPR has issued a decision in an expedited proceeding for indefinite suspension.

Announcements of disciplinary sanctions appear in the Internal Revenue Bulletin at the earliest practicable date. The sanctions announced below are alphabetized first by the names of states and second by the last names of individuals. Unless otherwise indicated, section numbers (*e.g.*, § 10.51) refer to the regulations.

<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>Alabama</b>				
Bessemer	Lawrence, Tracie P.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (suspension of CPA license)	Indefinite from June 24, 2013
<b>Arizona</b>				
Scottsdale	Guerin, Donna M.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 18 U.S.C. § 371, conspiracy to defraud the U.S., commit tax evasion, and engage in wire fraud; 26 U.S.C. § 7201, tax evasion)	Indefinite from June 24, 2013
	Roque, Phillip G., See California			
<b>California</b>				
Baldwin Park	Roque, Phillip	CPA	Suspended by default decision in expedited proceeding under § 10.82 (revocation of CPA license in Arizona)	Indefinite from June 10, 2013
San Diego	Bryson, Timothy C.	Attorney	Suspended by ALJ default decision for violation of § 10.51 (failure to file timely Federal tax returns for 2008–2009)	Indefinite from May 3, 2013
Santa Barbara	Pybrum, Steven M.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 26 U.S.C. § 7206, subscribing to false income tax return)	Indefinite from May 8, 2013
<b>Connecticut</b>				
Bolton	Brady, Michael A.	Unenrolled Return Preparer	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 18 U.S.C. § 1341, mail fraud)	Indefinite from June 24, 2013

<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>Florida</b>				
Weston	Coombs, Barrington G.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 18 U.S.C. § 1343, wire fraud, and 18 U.S.C. § 1349, conspiracy to commit mail and wire fraud)	Indefinite from May 2, 2013
<b>Georgia</b>				
Gainesville	Strickland, William M.	CPA	Censured by consent for admitted violation of § 10.51(a)(6) (failed to timely file several required Employer's Quarterly Federal Tax Returns (Form 941) for periods between 2004 and 2006, failed to timely file Federal Income Tax Returns for an S Corporation (Form 1120S) for tax years 2004–2006; failed to timely pay portion of employment tax liabilities on S corporation for tax years 2005–2007; and failed to pay reasonable wages for services rendered for S corporation for tax years 2005–2007)	June 20, 2013
<b>Indiana</b>				
Burlington	Ticen, Mark	CPA	Suspended by consent for admitted violation of § 10.51(a)(6) (failure to timely file Employer's Quarterly Federal Tax Return (Form 941) for tax years 2007 (1st qtr.), 2008 (1st, 2nd & 3rd qtrs.), 2009 (1st, 2nd & 3rd qtrs.), 2010 (4th qtr.), and failing to file U.S. Corporation Income Tax Return (Form 1120) for 2008)	Indefinite from June 20, 2013

<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>Minnesota</b>				
Robbinsdale	Murry, Michael J.	CPA	Suspended by decision in expedited proceeding under § 10.82 (conviction under 26 U.S.C. § 7206(2), procuring a false corporate tax return)	Indefinite from May 31, 2013
Rochester	Kirgis, Grant A.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (revocation of CPA license)	Indefinite from May 2, 2013
<b>Missouri</b>				
Saint Louis	Tsehaye, Semere	Unenrolled Return Preparer	Censured by consent for admitted violation of § 10.51(a) (stipulated order in the U.S. District Court of Kansas prohibiting practitioner from certain conduct related to return preparation activities)	June 17, 2013
<b>New Jersey</b>				
Fort Dix	Joseph, Rigot	Unenrolled Return Preparer	Suspended by decision in expedited proceeding under § 10.82 (conviction under 26 U.S.C. § 7206(2), aiding and assisting in preparation of false tax return)	Indefinite from June 5, 2013
<b>New York</b>				
North Tonawanda	Mangione, Vincent P.	Enrolled Agent	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 18 U.S.C. § 1344, bank fraud, and 26 U.S.C. § 7201, tax evasion)	Indefinite from June 24, 2013
<b>North Carolina</b>				
Chapel Hill	Himmelberg, Stephen M.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (suspension of CPA license)	Indefinite from June 24, 2013

<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>North Carolina (Continued)</b>				
Rosman	Davis, Myra L.	CPA	Suspended by decision in expedited proceeding under § 10.82 (revocation of CPA license)	Indefinite from June 5, 2013
<b>Ohio</b>				
Akron	Lee, Michael R.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 26 U.S.C. § 7206(1), filing false tax returns)	Indefinite from June 11, 2013
<b>Tennessee</b>				
Morristown	Osborne, Edwin P.	CPA	Suspended by decision in expedited proceeding under § 10.82 (revocation of CPA license)	Indefinite from June 10, 2013
<b>Virginia</b>				
Chesapeake	Harris, Paul M.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (suspension of CPA license)	Indefinite from June 5, 2013
<b>Wyoming</b>				
Bondurant	Cramer, William W.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (revocation of CPA license)	Indefinite from June 24, 2013



# 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 List<sup>1</sup>**

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<sup>1</sup> 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 Items<sup>1</sup>**

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Amplified by

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### **Revenue Procedures:**

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

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Modified by

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

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Modified by

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

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Modified by

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

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Obsoleted in part and superseded in part by

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#### **2004-34**

Modified and clarified by

Rev. Proc. 2013-29, 2013-33 I.R.B. 141

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Obsoleted in part by

Rev. Proc. 2013-28, 2013-27 I.R.B. 28

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Amplified and modified by

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Amplified and modified by

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### **9612**

Corrected by

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<sup>1</sup> 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/](http://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.

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## **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](http://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.

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## **WE WELCOME COMMENTS ABOUT THE INTERNAL REVENUE BULLETIN**

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