

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2015-18
May 4, 2015

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. 2015-8, page 945.

Federal rates; adjusted federal rates; adjusted federal long-term rate and the long-term exempt rate. For purposes of sections 382, 642, 1274, 1288, and other sections of the Code, tables set forth the rates for May 2015.

Notice 2015-33, page 934.

The notice provides adjusted limitations on housing expenses for tax year 2015 for purposes of section 911 of the Code.

EXCISE TAX

Notice 2015-35, page 943.

Section 301 of James Zadroga 9/11 Health and Compensation Act of 2010, Public Law 111-347 (124 Stat. 3623) (the "Act") added section 5000C to the Internal Revenue Code that imposes a 2 percent tax on payments made by the U.S. government to foreign persons pursuant to certain contracts. In addition, section 301(c) of the Act requires that section 5000C be applied in a manner consistent with the United States' obligations under international agreements. Accordingly, section 5000C will not be applied if the payment is made to a foreign person entitled to relief from the tax imposed under section 5000C pursuant to an international agreement with the United States, including relief pursuant to a non-discrimination provision of a qualified income tax treaty when the foreign person is entitled to the benefit of that provision. Notice 2015-35 provides a current list of all "qualified income tax treaties" for purposes of section 5000C.

ADMINISTRATIVE

Notice 2015-34, page 942.

This notice advises taxpayers that they may continue to rely on Rev. Proc. 2014-35, which provides safe harbors for applying the general welfare exclusion to Indian tribal government programs, following passage of the Tribal General Welfare Exclusion Act of 2014 and requests comments on interpreting certain provisions of the Act.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce 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 I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 42.—Low-Income Housing Credit

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 280G.—Golden Parachute Payments

Federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 382.—Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change

The adjusted applicable federal long-term rate is set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 412.—Minimum Funding Standards

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 467.—Certain Payments for the Use of Property or Services

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 468.—Special Rules for Mining and Solid Waste Reclamation and Closing Costs

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 482.—Allocation of Income and Deductions Among Taxpayers

Federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 483.—Interest on Certain Deferred Payments

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 642.—Special Rules for Credits and Deductions

Federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 807.—Rules for Certain Reserves

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 846.—Discounted Unpaid Losses Defined

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 1288.—Treatment of Original Issue Discount on Tax-Exempt Obligations

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 7520.—Valuation Tables

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Section 7872.—Treatment of Loans With Below-Market Interest Rates

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of May 2015. See Rev. Rul. 2015–8, page 945.

Part III. Administrative, Procedural, and Miscellaneous

Determination of Housing Cost Amounts Eligible for Exclusion or Deduction for 2015

Notice 2015–33

SECTION 1. PURPOSE

This notice provides adjustments to the limitation on housing expenses for purposes of section 911 of the Internal Revenue Code (Code) for specific locations for 2015. These adjustments are made on the basis of geographic differences in housing costs relative to housing costs in the United States.

SECTION 2. BACKGROUND

Section 911(a) of the Code allows a qualified individual to elect to exclude from gross income the foreign earned income and housing cost amount of such individual. Section 911(c)(1) defines the term “housing cost amount” as an amount equal to the excess of (A) the housing expenses of an individual for the taxable year to the extent such expenses do not exceed the amount determined under section 911(c)(2), over (B) 16 percent of the exclusion amount (computed on a daily basis) in effect under section 911(b)(2)(D) for

the calendar year in which such taxable year begins (\$276.16 per day for 2015, or \$100,800 for the full year), multiplied by the number of days of that taxable year within the applicable period described in section 911(d)(1). The applicable period is the period during which the individual meets the tax home requirement of section 911(d)(1) and either the bona fide residence requirement of section 911(d)(1)(A) or the physical presence requirement of section 911(d)(1)(B). Assuming that the entire taxable year of a qualified individual is within the applicable period, the section 911(c)(1)(B) amount for 2015 is \$16,128 ($\$100,800 \times .16$).

Section 911(c)(2)(A) of the Code limits the housing expenses taken into account in section 911(c)(1)(A) to an amount equal to (i) 30 percent (adjusted as may be provided under the Secretary’s authority under section 911(c)(2)(B)) of the amount in effect under section 911(b)(2)(D) for the calendar year in which the taxable year of the individual begins, multiplied by (ii) the number of days of that taxable year within the applicable period described in section 911(d)(1). Thus, under this general limitation, a qualified individual whose entire taxable year is within the applicable period is limited to maximum housing expenses of \$30,240 ($\$100,800 \times .30$) in 2015.

Section 911(c)(2)(B) of the Code authorizes the Secretary to issue regulations

or other guidance to adjust the percentage under section 911(c)(2)(A)(i) based on geographic differences in housing costs relative to housing costs in the United States. Pursuant to this authority, the Internal Revenue Service (IRS) and the Treasury Department published Notice 2006–87, 2006–2 C.B. 766, and Notice 2007–25, 2007–1 C.B. 760, for 2006, Notice 2007–77, 2007–2 C.B. 735, for 2007, Notice 2008–107, 2008–2 C.B. 1266, for 2008 and 2009, Notice 2010–27, 2010–15 I.R.B. 531, for 2009 and 2010, Notice 2011–8, 2011–8 I.R.B. 503, for 2010 and 2011, Notice 2012–19, 2012–10 I.R.B. 440 for 2011 and 2012, Notice 2013–31, 2013–21 I.R.B. 1099, for 2012 and 2013, and Notice 2014–29, 2014–18 I.R.B. 991 for 2013 and 2014 to provide adjustments to the limitation on housing expenses for qualified individuals incurring housing expenses in countries with high housing costs relative to housing costs in the United States.

SECTION 3. TABLE OF ADJUSTED LIMITATIONS FOR 2015

The following table provides adjusted limitations on housing expenses (in lieu of the otherwise applicable limitation of \$30,240) for 2015.

Country	Location	Limitation on Housing Expenses (full year)	Limitation on Housing Expenses (daily)
Angola	Luanda	84,000	230.14
Argentina	Buenos Aires	56,500	154.79
Australia	Darwin, Northern Country	30,600	83.84
Australia	Melbourne	34,700	95.07
Australia	Perth	37,100	101.64
Australia	Sydney	70,000	191.78
Austria	Vienna	35,400	96.99
Bahamas, The	Grand Bahama Island	30,900	84.66
Bahamas, The	Nassau	49,700	136.16
Bahrain	Bahrain	44,000	120.55
Barbados	Barbados	37,700	103.29
Belgium	Antwerp	33,300	91.23
Belgium	Brussels	44,600	122.19
Belgium	Gosselies	39,800	109.04

Country	Location	Limitation on Housing Expenses (full year)	Limitation on Housing Expenses (daily)
Belgium	Hoogbuul	33,300	91.23
Belgium	Mons	39,800	109.04
Belgium	SHAPE/Chievres	39,800	109.04
Bermuda	Bermuda	90,000	246.58
Brazil	Brasilia	35,500	97.26
Brazil	Rio de Janeiro	35,100	96.16
Brazil	Sao Paulo	56,600	155.07
Canada	Calgary	43,700	119.73
Canada	Dartmouth	33,800	92.60
Canada	Edmonton	32,300	88.49
Canada	Halifax	33,800	92.60
Canada	Montreal	52,000	142.47
Canada	Ottawa	49,000	134.25
Canada	Quebec	39,500	108.22
Canada	Toronto	49,700	136.16
Canada	Vancouver	43,900	120.27
Canada	Victoria	30,500	83.56
Cayman Islands	Grand Cayman	48,000	131.51
Chile	Santiago	43,000	117.81
China	Beijing	71,200	195.07
China	Hong Kong	114,300	313.15
China	Shanghai	57,001	156.17
Colombia	Bogota	58,700	160.82
Colombia	All cities other than Bogota	49,400	135.34
Costa Rica	San Jose	32,000	87.67
Democratic Republic of the Congo	Kinshasa	42,000	115.07
Denmark	Copenhagen	43,704	119.74
Dominican Republic	Santo Domingo	45,500	124.66
Ecuador	Guayaquil	30,800	84.38
Ecuador	Quito	38,200	104.66
El Salvador	San Salvador	32,000	87.67
Estonia	Tallinn	46,600	127.67
France	Garches	78,300	214.52
France	Le Havre	31,600	86.58
France	Lyon	43,400	118.90
France	Marseille	42,200	115.62
France	Montpellier	35,000	95.89
France	Paris	78,300	214.52
France	Sevres	78,300	214.52
France	Suresnes	78,300	214.52
France	Versailles	78,300	214.52
France	All cities other than Garches, Le Havre, Lyon, Marseille, Paris, Sevres, Suresnes and Versailles	31,900	87.40
Germany	Babenhhausen	38,400	105.21

Country	Location	Limitation on Housing Expenses (full year)	Limitation on Housing Expenses (daily)
Germany	Bad Aibling	32,800	89.86
Germany	Bad Nauheim	30,700	84.11
Germany	Baumholder	37,200	101.92
Germany	Berlin	46,900	128.49
Germany	Birkenfeld	37,200	101.92
Germany	Boeblingen	46,600	127.67
Germany	Bonn	42,000	115.07
Germany	Cologne	56,200	153.97
Germany	Darmstadt	38,400	105.21
Germany	Frankfurt am Main	40,100	109.86
Germany	Friedberg	30,700	84.11
Germany	Garmisch-Partenkirchen	36,000	98.63
Germany	Gelnhausen	48,400	132.60
Germany	Giebelstadt	33,200	90.96
Germany	Giessen	36,000	98.63
Germany	Grafenwoehr	38,800	106.30
Germany	Hanau	48,400	132.60
Germany	Heidelberg	35,800	98.08
Germany	Idar-Oberstein	40,800	111.78
Germany	Ingolstadt	54,800	150.14
Germany	Kaiserslautern, Landkreis	47,000	128.77
Germany	Karlsruhe	37,000	101.37
Germany	Kitzingen	33,200	90.96
Germany	Leimen	35,800	98.08
Germany	Ludwigsburg	46,600	127.67
Germany	Mainz	51,200	140.27
Germany	Mannheim	35,800	98.08
Germany	Munich	54,800	150.14
Germany	Nellingen	46,600	127.67
Germany	Neubruecke	37,200	101.92
Germany	Ober Ramstadt	38,400	105.21
Germany	Oberammergau	36,000	98.63
Germany	Pfullendorf	37,700	103.29
Germany	Pirmasens	47,000	128.77
Germany	Rheinau	39,400	107.95
Germany	Schwetzingen	35,800	98.08
Germany	Seckenheim	35,800	98.08
Germany	Sembach	47,000	128.77
Germany	Stuttgart	46,600	127.67
Germany	Vilseck	38,800	106.30
Germany	Wahn	42,000	115.07
Germany	Wertheim	33,200	90.96
Germany	Wiesbaden	51,200	140.27
Germany	Wuerzburg	33,200	90.96
Germany	Zweibruecken	50,900	139.45

Country	Location	Limitation on Housing Expenses (full year)	Limitation on Housing Expenses (daily)
Germany	All cities other than Augsburg, Babenhausen, Bad Aibling, Bad Kreuznach, Bad Nauheim, Baumholder, Berchtesgaden, Berlin, Birkenfeld, Boeblingen, Bonn, Bremen, Bremerhaven, Butzbach, Cologne, Darmstadt, Delmenhorst, Duesseldorf, Erlangen, Flensburg, Frankfurt am Main, Friedberg, Fuerth, Garlstedt, Garmisch-Partenkirchen, Geilenkirchen, Gelnhausen, Germersheim, Giebelstadt, Grafenwoehr, Grefrath, Greven, Gruenstadt, Hamburg, Hanau, Handorf, Hannover, Heidelberg, Heilbronn, Herongen, Idar-Oberstein, Ingolstadt, Kaiserslautern, Landkreis, Kalkar, Karlsruhe, Kerpen, Kitzingen, Koblenz, Leimen, Leipzig, Ludwigsburg, Mainz, Mannheim, Mayen, Moenchengladbach, Muenster, Munich, Nellingen, Neubruecke, Noervenich, Nuernberg, Ober Ramstadt, Oberammergau, Osterholz-Scharmbeck, Pirmasens, Rheinau, Rheinberg, Schwabach, Schwetzingen, Seckenheim, Sembach, Stuttgart, Twisteden, Vilseck, Wahn, Wertheim, Wiesbaden, Worms, Wuerzburg, Zirndorf and Zweibruecken	37,700	103.29
Ghana	Accra	36,000	98.63
Greece	Athens	38,400	105.21
Greece	Elefsis	38,400	105.21
Greece	Ellinikon	38,400	105.21
Greece	Mt. Parnis	38,400	105.21
Greece	Mt. Pateras	38,400	105.21
Greece	Nea Makri	38,400	105.21
Greece	Piraeus	38,400	105.21
Greece	Tanagra	38,400	105.21
Guatemala	Guatemala City	41,800	114.52
Guyana	Georgetown	35,000	95.89
Holy See, The	Holy See, The	52,100	142.74
Hungary	Budapest	32,500	89.04
Hungary	Papá	44,500	121.92
India	Mumbai	67,920	186.08
India	New Delhi	56,124	153.76
Indonesia	Jakarta	37,776	103.50
Ireland	Dublin	45,300	124.11
Ireland	Shannon Area	35,800	98.08
Israel	Tel Aviv	50,800	139.18
Italy	Catania	30,500	83.56
Italy	Genoa	41,800	114.52
Italy	Gioia Tauro	31,200	85.48
Italy	La Spezia	40,400	110.68
Italy	Leghorn	32,600	89.32

Country	Location	Limitation on Housing Expenses (full year)	Limitation on Housing Expenses (daily)
Italy	Milan	77,900	213.42
Italy	Naples	49,500	135.62
Italy	Parma	39,600	108.49
Italy	Pisa	32,600	89.32
Italy	Pordenone-Aviano	39,600	108.49
Italy	Rome	52,100	142.74
Italy	Sigonella	30,500	83.56
Italy	Turin	39,000	106.85
Italy	Vicenza	41,000	112.33
Italy	All cities other than Avellino, Brindisi, Catania, Florence, Gaeta, Genoa, Gioia Tauro, La Spezia, Leghorn, Milan, Mount Vergine, Naples, Nettuno, Parma, Pisa, Pordenone-Aviano, Rome, Sardinia, Sigonella, Turin, Verona, and Vicenza.	31,800	87.12
Jamaica	Kingston	41,200	112.88
Japan	Atsugi	35,600	97.53
Japan	Camp Zama	35,600	97.53
Japan	Chiba-Ken	35,600	97.53
Japan	Fussa	35,600	97.53
Japan	Gifu	74,300	203.56
Japan	Haneda	35,600	97.53
Japan	Kanagawa-Ken	35,600	97.53
Japan	Komaki	74,300	203.56
Japan	Machidi-Shi	35,600	97.53
Japan	Nagoya	74,300	203.56
Japan	Okinawa Prefecture	51,700	141.64
Japan	Osaka-Kobe	90,664	248.39
Japan	Sagamihara	35,600	97.53
Japan	Saitama-Ken	35,600	97.53
Japan	Sasebo	30,800	84.38
Japan	Tachikawa	35,600	97.53
Japan	Tokyo	83,500	228.77
Japan	Tokyo-to	35,600	97.53
Japan	Yokohama	45,700	125.21
Japan	Yokosuka	41,500	113.70
Japan	Yokota	36,400	99.73
Kazakhstan	Almaty	48,000	131.51
Korea	Camp Carroll	31,500	86.30
Korea	Camp Colbern	55,200	151.23
Korea	Camp Market	55,200	151.23
Korea	Camp Mercer	55,200	151.23
Korea	K-16	55,200	151.23
Korea	Kimpo Airfield	55,200	151.23
Korea	Munsan	33,900	92.88
Korea	Osan AB	34,800	95.34

Country	Location	Limitation on Housing Expenses (full year)	Limitation on Housing Expenses (daily)
Korea	Pyongtaek	34,500	94.52
Korea	Seoul	55,200	151.23
Korea	Suwon	55,200	151.23
Korea	Taegu	33,100	90.68
Korea	Tongduchon	31,900	87.40
Korea	Uijongbu	32,700	89.59
Korea	Waegwan	31,500	86.30
Korea	All cities other than Ammo Depot #9, Camp Carroll, Camp Colbern, Camp Market, Camp Mercer, Changwon, Chinhae, Chunchon, K-16, Kimhae, Kimpo Airfield, Kunsun, Kwangju, Munsan, Osan AB, Pusan, Pyongtaek, Seoul, Suwon, Taegu, Tongduchon, Uijongbu, and Waegwan	31,900	87.40
Kuwait	Kuwait City	64,400	176.44
Kuwait	All cities other than Kuwait City	57,700	158.08
Luxembourg	Luxembourg	42,700	116.99
Macedonia	Skopje	35,400	96.99
Malaysia	Kuala Lumpur	46,200	126.58
Malaysia	All cities other than Kuala Lumpur	33,700	92.33
Malta	Malta	55,100	150.96
Mexico	Mazatlan	31,000	84.93
Mexico	Merida	37,900	103.84
Mexico	Mexico City	47,900	131.23
Mexico	Monterrey	33,200	90.96
Mexico	All cities other than Ciudad Juarez, Cuernavaca, Guadalajara, Hermosillo, Matamoros, Mazatlan, Merida, Metapa, Mexico City, Monterrey, Nogales, Nuevo Laredo, Reynosa, Tapachula, Tijuana, Tuxtla Gutierrez, and Veracruz	39,400	107.95
Mozambique	Maputo	39,500	108.22
Namibia	Windhoek	32,100	87.95
Netherlands	Amsterdam	52,900	144.93
Netherlands	Aruba	36,000	98.63
Netherlands	Brunssum	37,300	102.19
Netherlands	Eygelshoven	37,300	102.19
Netherlands	Hague, The	62,200	170.41
Netherlands	Heerlen	37,300	102.19
Netherlands	Hoensbroek	37,300	102.19
Netherlands	Hulsberg	37,300	102.19
Netherlands	Kerkrade	37,300	102.19
Netherlands	Landgraaf	37,300	102.19
Netherlands	Maastricht	37,300	102.19
Netherlands	Papendrecht	37,400	102.47
Netherlands	Rotterdam	37,400	102.47
Netherlands	Schaesburg	37,300	102.19
Netherlands	Schinnen	37,300	102.19

Country	Location	Limitation on Housing Expenses (full year)	Limitation on Housing Expenses (daily)
Netherlands	Schiphol	52,900	144.93
Netherlands	Ypenburg	62,200	170.41
Netherlands	All cities other than Amsterdam, Aruba, Brunssum, Coevorden, Eyselshoven, The Hague, Heerlen, Hoensbroek, Hulsberg, Kerkrade, Landgraaf, Maastricht, Margraten, Papendrecht, Rotterdam, Schaesburg, Schinnen, Schiphol, and Ypenburg.	37,000	101.37
Netherlands Antilles	Curacao	45,800	125.48
New Zealand	Auckland	35,700	97.81
New Zealand	Christchurch	32,100	87.95
New Zealand	Wellington	33,800	92.60
Nicaragua	Managua	31,800	87.12
Nigeria	Abuja	36,000	98.63
Norway	Oslo	40,200	110.14
Norway	Stavanger	34,200	93.70
Norway	All cities other than Oslo and Stavanger.	34,200	93.70
Panama	Panama City	35,500	97.26
Paraguay	Asuncion	31,100	85.21
Peru	Lima	39,100	107.12
Philippines	Cavite	39,000	106.85
Philippines	Manila	39,000	106.85
Portugal	Alverca	47,700	130.68
Portugal	Lisbon	47,700	130.68
Qatar	Doha	36,264	99.35
Qatar	All cities other than Doha	32,400	88.77
Russia	Moscow	108,000	295.89
Russia	Saint Petersburg	60,000	164.38
Russia	Sakhalin Island	77,500	212.33
Russia	Vladivostok	77,500	212.33
Russia	Yekaterinburg	47,400	129.86
Rwanda	Kigali	31,500	86.30
Saudi Arabia	Jeddah	30,667	84.02
Saudi Arabia	Riyadh	40,000	109.59
Singapore	Singapore	83,000	227.40
South Africa	Pretoria	39,300	107.67
Spain	Barcelona	40,600	111.23
Spain	Madrid	63,600	174.25
Spain	Rota	38,800	106.30
Spain	Valencia	36,500	100.00
Suriname	Paramaribo	33,000	90.41
Switzerland	Bern	66,200	181.37
Switzerland	Geneva	95,200	260.82
Switzerland	Zurich	39,219	107.45
Switzerland	All cities other than Bern, Geneva and Zurich	32,900	90.14
Taiwan	Taipei	46,188	126.54

Country	Location	Limitation on Housing Expenses (full year)	Limitation on Housing Expenses (daily)
Tanzania	Dar Es Salaam	44,000	120.55
Thailand	Bangkok	59,000	161.64
Trinidad and Tobago	Port of Spain	54,500	149.32
Turkey	Izmir-Cigli	31,600	86.58
Turkey	Yamanlar	31,600	86.58
Ukraine	Kiev	72,000	197.26
United Arab Emirates	Abu Dhabi	49,687	136.13
United Arab Emirates	Dubai	57,174	156.64
United Kingdom	Basingstoke	41,099	112.60
United Kingdom	Bath	41,000	112.33
United Kingdom	Bracknell	62,100	170.14
United Kingdom	Bristol	38,900	106.58
United Kingdom	Brookwood	42,600	116.71
United Kingdom	Cambridge	42,400	116.16
United Kingdom	Caversham	73,800	202.19
United Kingdom	Cheltenham	51,600	141.37
United Kingdom	Croughton	43,300	118.63
United Kingdom	Fairford	42,100	115.34
United Kingdom	Farnborough	54,700	149.86
United Kingdom	Felixstowe	40,900	112.05
United Kingdom	Gibraltar	44,616	122.24
United Kingdom	Harrogate	45,700	125.21
United Kingdom	High Wycombe	62,100	170.14
United Kingdom	Kemble	42,100	115.34
United Kingdom	Lakenheath	54,400	149.04
United Kingdom	Liverpool	38,300	104.93
United Kingdom	London	85,300	233.70
United Kingdom	Loudwater	67,300	184.38
United Kingdom	Menwith Hill	45,700	125.21
United Kingdom	Mildenhall	54,400	149.04
United Kingdom	Oxfordshire	42,800	117.26
United Kingdom	Plymouth	42,800	117.26
United Kingdom	Portsmouth	42,800	117.26
United Kingdom	Reading	62,100	170.14
United Kingdom	Rochester	44,000	120.55
United Kingdom	Samlesbury	42,600	116.71
United Kingdom	Southampton	44,200	121.10
United Kingdom	Surrey	48,402	132.61
United Kingdom	Waterbeach	43,800	120.00
United Kingdom	Wiltshire	40,700	111.51

Country	Location	Limitation on Housing Expenses (full year)	Limitation on Housing Expenses (daily)
United Kingdom	All cities other than Basingstoke, Bath, Belfast, Birmingham, Bracknell, Bristol, Brookwood, Brough, Cambridge, Caversham, Chelmsford, Cheltenham, Chicksands, Croughton, Dunstable, Edinburgh, Edzell, Fairford, Farnborough, Felixstowe, Ft. Halstead, Gibraltar, Glenrothes, Greenham Common, Harrogate, High Wycombe, Hythe, Kemble, Lakenheath, Liverpool, London, Loudwater, Menwith Hill, Mildenhall, Nottingham, Oxfordshire, Plymouth, Portsmouth, Reading, Rochester, Samlesbury, Southampton, Surrey, Waterbeach, Welford, West Byfleet, and Wiltshire.	42,600	116.71
Venezuela	Caracas	57,000	156.16
Vietnam	Hanoi	46,800	128.22
Vietnam	Ho Chi Minh City	42,000	115.07

SECTION 4. ELECTION TO APPLY 2015 ADJUSTED LIMITATIONS TO 2014 TAXABLE YEAR

For some locations, the limitation on housing expenses provided in section 3 of this notice may be higher than the limitation on housing expenses provided in the “Table of Adjusted Limitations for 2014” in Notice 2014–29. A qualified individual incurring housing expenses in such a location during 2014 may apply the adjusted limitation on housing expenses provided in section 3 of this notice in lieu of the amounts provided in the “Table of Adjusted Limitations for 2014” in Notice 2014–29 (and as set forth in the Instructions to Form 2555 (2014)).

Treasury and the IRS anticipate that future annual notices providing adjustments to housing expense limitations will make a similar election available to qualified individuals that incur housing expenses in the immediately preceding year. For example, when adjusted housing expense limitations for 2016 are issued, it is expected that taxpayers will be permitted to apply those adjusted limitations to the 2015 taxable year.

EFFECT ON OTHER DOCUMENTS

This notice supersedes Notice 2006–87, 2006–2 C.B. 766, Notice 2007–25,

2007–1 C.B. 760, Notice 2007–77, 2007–2 C.B. 735, Notice 2008–107, 2008–2 C.B. 1266, Notice 2010–27, 2010–15 I.R.B. 531, Notice 2011–8, 2011–8 I.R.B. 503, Notice 2012–19, 2012–10 I.R.B. 440, Notice 2013–31, 2013–21 I.R.B. 1099, and Notice 2014–29, 2014–18 I.R.B. 991.

EFFECTIVE DATE

This notice is effective for taxable years beginning on or after January 1, 2015. However, as provided in section 4, a taxpayer may elect to apply the 2015 adjusted housing limitations contained in section 3 of this notice to his or her taxable year beginning in 2014.

DRAFTING INFORMATION

The principal author of this notice is Joseph W. Vetting of the Office of Associate Chief Counsel (International). For further information regarding this notice contact Mr. Vetting at (202) 317-4960 (not a toll-free number).

Application of the General Welfare Exclusion to Indian Tribal Government Programs That Provide Benefits to Tribal Members Notice 2015–34

PURPOSE

The Tribal General Welfare Exclusion Act of 2014 (the Act), Pub. L. No. 113–168, 128 Stat. 1883 (2014), added § 139E to the Internal Revenue Code. This notice provides guidance to taxpayers about the effect of the Act on Rev. Proc. 2014–35, 2014–26 I.R.B. 1110. Taxpayers may continue to rely on Rev. Proc. 2014–35, which provides safe harbors under which certain benefits provided under Indian tribal government programs may be excluded from income under the general welfare exclusion.

This notice also requests comments about the interpretation and application of § 139E.

BACKGROUND

Under § 61(a), except as otherwise provided in subtitle A, gross income means all income from whatever source derived. Indians are citizens subject to the payment of income taxes as are other citizens.

Squire v. Capoeman, 351 U.S. 1, 6 (1956), 1956–1 C.B. 605, 607. The Internal Revenue Service (IRS) has consistently concluded, however, that certain payments made to or on behalf of individuals by governmental units under governmentally provided social benefit programs for the promotion of general welfare are not included in a recipient’s gross income (general welfare exclusion). To qualify under the general welfare exclusion the payments must (1) be made pursuant to a governmental program; (2) be for the promotion of general welfare (that is, based on need); and (3) not represent compensation for services.

Rev. Proc. 2014–35 provides safe harbors under which the IRS will conclusively presume that the need requirement of the general welfare exclusion is met for benefits provided under Indian tribal government programs described in section 5.02 or 5.03 of the revenue procedure, and will not assert that benefits provided under programs described in section 5.03 of the revenue procedure represent compensation for services.

New § 139E(a) provides that gross income does not include the value of any Indian general welfare benefit. Section 139E(b) defines “Indian general welfare benefit” as any payment made or service provided to or on behalf of a member of an Indian tribe (or a spouse or dependent of a member) under an Indian tribal government program but only if (1) the program is administered under specified guidelines and does not discriminate in favor of members of the governing body of the tribe; and (2) the benefits provided under the program are available to any tribal member who meets the guidelines, are for the promotion of general welfare, are not lavish or extravagant, and are not compensation for services.

Section 139E(c)(3) provides that the Secretary shall, in consultation with the Tribal Advisory Committee (established under section 3(a) of the Act), create guidelines for what constitutes lavish or extravagant benefits in the context of Indian tribal government programs.

Section 139E(c)(4) provides that an Indian tribal government program may be established by tribal custom or government practice.

Section 139E(c)(5) provides that any items of cultural significance, reimburse-

ment of costs, or cash honoraria for participation in cultural or ceremonial activities for the transmission of tribal culture are not treated as compensation for services.

APPLICATION

Section 139E codifies (but does not supplant) the general welfare exclusion for certain benefits provided under Indian tribal government programs. *Compare* Rev. Rul. 2003–12, 2003–1 C.B. 283 (§ 139(b)(4) codifies but does not supplant the general welfare exclusion for certain governmental disaster relief payments). Taxpayers may continue to rely on Rev. Proc. 2014–35, which is broader than § 139E in some respects, and which provides certainty that the need requirement is satisfied for the benefits described in section 5.02 or 5.03 of the revenue procedure and that the benefits described in section 5.03 of the revenue procedure are not compensation for services.

Other exclusions from income, such as § 139D (Indian health care benefits), continue to apply to benefits provided under Indian tribal governmental programs independently of whether the benefits qualify for exclusion under § 139E or the general welfare exclusion.

REQUEST FOR COMMENTS

The Treasury Department and the IRS request comments on the following issues arising under § 139E that may be addressed in future published guidance:

(1) What guidelines would be helpful to Indian tribal governments in determining whether benefits provided under governmental programs are lavish or extravagant?

(2) What tribal customs or government practices may establish an Indian tribal government program administered through specific guidelines under § 139E(b)(1) and § 139E(c)(4)? How may programs established by tribal custom or government practice be identified?

(3) How should items of cultural significance, cash honoraria, and cultural or ceremonial activities for the transmission of tribal culture under § 139E(c)(5) be defined?

The Treasury Department and the IRS also invite comments on other issues pertaining to § 139E or other provisions of the Act.

Comments may be submitted in writing on or before October 14, 2015. Com-

ments should be mailed to Internal Revenue Service, CC:PA:LPD:PR (Notice 2015–34), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044, or sent electronically to *Notice.Comments@irs.counsel.treas.gov*. Please include “Notice 2015–34” in the subject line of any electronic communications. Alternatively, comments may be hand delivered Monday through Friday between the hours of 8:00 a.m. and 4:00 p.m. to CC:PA:LPD:PR (Notice 2015–34), Courier’s Desk, Internal Revenue Service, 1111 Constitution Ave., NW, Washington, DC. All comments will be available for public inspection and copying.

DRAFTING INFORMATION

The principal author of this notice is Sheldon Iskow of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding this notice, please contact Mr. Iskow at (202) 317-4718 (not a toll-free number).

IRC Section 5000C – Qualified Income Tax Treaty Countries Notice 2015–35

SECTION 1. OVERVIEW

Section 5000C, added to the Internal Revenue Code by section 301 of the James Zadroga 9/11 Health and Compensation Act of 2010, Public Law 111–347 (124 Stat. 3623) (the “Act”), imposes on any foreign person that receives a specified Federal procurement payment a tax equal to 2 percent of the amount of the payment. Section 5000C(b) defines a specified Federal procurement payment as any payment made to a foreign person pursuant to a procurement contract with the Government of the United States (“U.S. government”) entered into on and after January 2, 2011, to provide goods or services if the goods are manufactured or produced in, or the services are provided in, any country that is not a party to an international procurement agreement with the United States.

Section 301(c) of the Act requires that section 5000C be applied in a manner consistent with the United States’ obliga-

tions under international agreements. Accordingly, section 5000C will not be applied if the payment is made to a foreign person entitled to relief from the tax imposed under section 5000C pursuant to an international agreement with the United States, including relief pursuant to a non-discrimination provision of a qualified income tax treaty when the foreign person is entitled to the benefit of that provision.

A “qualified income tax treaty” means a U.S. income tax treaty in force that contains a nondiscrimination article that applies to the tax imposed by section 5000C and prohibits taxation that is more burdensome on a foreign national than on a U.S. national (or in the case of certain income tax treaties, taxation that is more burdensome on a foreign citizen than a U.S. citizen), regardless of residence. A foreign person that is entitled to relief from tax under section 5000C pursuant to a qualified income tax treaty is exempt from the tax under section 5000C, regardless of whether the payment it receives is for goods manufactured or produced, or for services provided, in a country that is not a party to an international procurement agreement with the United States.

To assist both the U.S. government and foreign persons in determining whether the tax shall be imposed under section 5000C and the regulations thereunder, the Appendices to this notice identify all “qualified income tax treaties” as of the date of publication of this notice.

SECTION 2. EXPLANATION OF TREATY LISTS IN APPENDIX A AND B

U.S. income tax treaties are bilateral agreements that eliminate double taxation

APPENDIX A (Complete exemption for all nationals)

The following qualified income tax treaties cover all nationals of the treaty country and exempt all such nationals from the tax imposed by section 5000C:

Austria	Bangladesh	Belgium	Bulgaria	Canada
Czech Republic	Denmark	Estonia	Finland	Germany
Hungary	Iceland	Italy	Jamaica	Japan
Latvia	Lithuania	Luxembourg	Malta	Mexico
Netherlands	Portugal	Slovak Republic	Slovenia	South Africa
Spain	Sri Lanka	Sweden	Switzerland	Turkey
United Kingdom	Venezuela			

on cross-border investments and activities of residents of the two contracting states. These agreements also generally prevent discriminatory taxation. In general, non-discrimination articles include a provision that prevents taxation that is more burdensome on foreign nationals than U.S. nationals, where nationality is the sole basis for the more burdensome treatment (“the nationality provision”). The tax imposed under section 5000C applies only to specified Federal procurement payments made to foreign persons, regardless of their residence, and not U.S. persons. Therefore, in general, the tax imposed under section 5000C constitutes taxation more burdensome on foreign nationals than U.S. nationals. Thus, depending on the particular terms of the nondiscrimination provision in an income tax treaty, the tax may not be imposed on nationals who benefit from this protection.

Scope of persons covered by the nationality provision

The definition of national in U.S. income tax treaties generally includes citizens or nationals of a contracting state as well as legal persons, such as corporations, whose status as such is derived from the laws of that country. See Article 3(1)(j) of the 2006 U.S. Model Tax Treaty. There is no requirement that the legal person be a taxable entity or that the national be treated as a resident of that country under its treaty with the United States. In addition, there is no requirement that the national satisfy the limitation on benefits article, if any, in the treaty between the national’s country of residence and the United States. Some treaties apply only to nationals who are natural persons

(that is, individuals) and not entities. Other treaties apply only to natural persons who are also residents of the United States. The tax imposed by section 5000C would not apply to payments to nationals resident in the United States.

Scope of taxes covered

Not all treaty nondiscrimination articles cover taxes of every kind and description, such as the tax imposed by section 5000C. Some apply only to federal income taxes, in which case, the article would not cover the tax imposed under section 5000C.

Appendix A provides a list of qualified income tax treaties that exempt all nationals of that country from the tax imposed under section 5000C. Appendix B provides a list of qualified income tax treaties that exempt only individual nationals of that treaty country.

SECTION 3. EFFECTIVE DATE

This notice is effective for all payments received pursuant to specified Federal procurement contracts entered into on and after January 2, 2011. The list of qualified income tax treaties will be updated as necessary in subsequent IRS Forms, Instructions, Publications or other media (including electronic media).

SECTION 4. CONTACT INFORMATION

The principal author of this notice is Rosy Lor of the Office of Associate Chief Counsel (International). For further information regarding this notice contact Rosy Lor at (202) 317-6933 (not a toll-free number).

APPENDIX B (Exemption only for individual nationals)

The following qualified income tax treaties cover only individual nationals of the treaty country and exempt all such individual nationals from the tax imposed by section 5000C:

Cyprus	Israel	Kazakhstan	Russia	Ukraine
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**Section 1274.—
Determination of Issue
Price in the Case of
Certain Debt Instruments
Issued for Property**

(Also Sections 42, 280G, 382, 412, 467, 468, 482, 483, 642, 807, 846, 1288, 7520, 7872.)

Rev. Rul. 2015–8

This revenue ruling provides various prescribed rates for federal income tax

purposes for May 2015 (the current month). Table 1 contains the short-term, mid-term, and long-term applicable federal rates (AFR) for the current month for purposes of section 1274(d) of the Internal Revenue Code. Table 2 contains the short-term, mid-term, and long-term adjusted applicable federal rates (adjusted AFR) for the current month for purposes of section 1288(b). Table 3 sets forth the adjusted federal long-term rate and the long-term tax-exempt rate described in section 382(f). Table 4 contains the appropriate percentages for determining the low-

income housing credit described in section 42(b)(1) for buildings placed in service during the current month. However, under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, with respect to housing credit dollar amount allocations made before January 1, 2015 shall not be less than 9%.

Finally, Table 5 contains the federal rate for determining the present value of an annuity, an interest for life or for a term of years, or a remainder or a reversionary interest for purposes of section 7520.

REV. RUL. 2015–8 TABLE 1				
Applicable Federal Rates (AFR) for May 2015				
	<i>Annual</i>	<i>Period for Compounding</i>		
		<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
		<i>Short-term</i>		
AFR	.43%	.43%	.43%	.43%
110% AFR	.47%	.47%	.47%	.47%
120% AFR	.52%	.52%	.52%	.52%
130% AFR	.56%	.56%	.56%	.56%
		<i>Mid-term</i>		
AFR	1.53%	1.52%	1.52%	1.52%
110% AFR	1.68%	1.67%	1.67%	1.66%
120% AFR	1.83%	1.82%	1.82%	1.81%
130% AFR	1.99%	1.98%	1.98%	1.97%
150% AFR	2.29%	2.28%	2.27%	2.27%
175% AFR	2.68%	2.66%	2.65%	2.65%
		<i>Long-term</i>		
AFR	2.30%	2.29%	2.28%	2.28%
110% AFR	2.54%	2.52%	2.51%	2.51%
120% AFR	2.77%	2.75%	2.74%	2.73%
130% AFR	3.00%	2.98%	2.97%	2.96%

REV. RUL. 2015-8 TABLE 2

Adjusted AFR for May 2015

Period for Compounding

	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
Short-term adjusted AFR	.43%	.43%	.43%	.43%
Mid-term adjusted AFR	1.43%	1.42%	1.42%	1.42%
Long-term adjusted AFR	2.30%	2.29%	2.28%	2.28%

REV. RUL. 2015-8 TABLE 3

Rates Under Section 382 for May 2015

Adjusted federal long-term rate for the current month	2.30%
Long-term tax-exempt rate for ownership changes during the current month (the highest of the adjusted federal long-term rates for the current month and the prior two months.)	2.47%

REV. RUL. 2015-8 TABLE 4

Appropriate Percentages Under Section 42(b)(1) for May 2015

Note: Under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, with respect to housing credit dollar amount allocations made before January 1, 2015, shall not be less than 9%.

Appropriate percentage for the 70% present value loW-income housing credit	7.44%
Appropriate percentage for the 30% present value loW-income housing credit	3.19%

REV. RUL. 2015-8 TABLE 5

Rate Under Section 7520 for May 2015

Applicable federal rate for determining the present value of an annuity, an interest for life or a term of years, or a remainder or reversionary interest	1.8%
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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 sub-

stance 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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¹A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2014–27 through 2014–52 is in Internal Revenue Bulletin 2014–52, dated December 28, 2014.

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¹A cumulative list of current actions on previously published items in Internal Revenue Bulletins 2014–27 through 2014–52 is in Internal Revenue Bulletin 2014–52, dated December 28, 2014.

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