

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2017-49
December 4, 2017

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. 2017-23, page 546.

Section 995(f) of the Internal Revenue Code requires the IRS to annually publish a “base period T-bill rate” with which a shareholder of an interest charge domestic international sales corporation (IC-DISC) calculates the interest due on their IC-DISC-related deferred tax liability for the year. Revenue Ruling 2017-23 sets forth the base period T-bill rate as determined by the Office of Debt Management within the Treasury Department for the period ending September 30, 2017, and provides a table of factors compounded daily for taxpayers with short or alternative taxable years.

Rev. Rul. 2017-24, page 556.

Federal rates; adjusted federal rates; adjusted federal long-term rate and the long-term exempt rate. For purposes of sections 382, 1274, 1288, and other sections of the Code, tables set forth the rates for December 2017. Table 6, however, contains the 2018 interest rate for purposes of sections 846 and 807.

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 995—Taxation of DISC Income to Shareholders
2017 Base Period T-Bill Rate. The “base period T-bill rate” for the period ending September 30, 2017, is published as required by section 995(f) of the Internal Revenue Code.

Rev. Rul. 2017–23

Section 995(f)(1) of the Internal Revenue Code provides that a shareholder of a domestic international sales corporation (“DISC”) shall pay interest each taxable year in an amount equal to the product of the “shareholder’s DISC-related deferred tax liability” for the year (as defined in section 995(f)(2)) and the “base period T-bill rate.” Under section 995(f)(4), the base period T-bill rate is the annual rate of interest determined by the Secretary to be equivalent to the average of the 1-year constant maturity Treasury yields, as published by the Board of Governors of the Federal Reserve System, for the 1-year period ending on September 30 of the

calendar year ending with (or the most recent calendar year ending before) the close of the taxable year of the shareholder.

The base period T-bill rate for the period ending September 30, 2017, is 1.01 percent.

Pursuant to section 6622 of the Internal Revenue Code, interest must be compounded daily. The table below provides factors for compounding the 2017 base period T-bill rate daily for any number of days in the shareholder’s taxable year (including for a 52–53 week accounting period). To compute the amount of the interest charge for the shareholder’s taxable year, multiply the amount of the shareholder’s DISC-related deferred tax liability for that year by the base period T-bill rate factor corresponding to the number of days in the shareholder’s taxable year for which the interest charge is being computed. Generally, one would use the factor for

365 days. One would use a different factor only if the shareholder’s taxable year for which the interest charge is being determined is a short taxable year, if the shareholder uses a 52–53 week taxable year, or if the shareholder’s taxable year is a leap year.

For the base period T-bill rates for periods ending in prior years, see Rev. Rul. 2017–01, 2017–03 IRB 377; Rev. Rul. 2015–26, 2015–49 IRB 696; Rev. Rul. 2014–33, 2014–52 IRB 957; Rev. Rul. 2013–24, 2013–49 IRB 594; and Rev. Rul. 2012–22, 2012–48 IRB 565.

DRAFTING INFORMATION

The principal author of this revenue ruling is L. Ulysses Chatman of the Office of Associate Chief Counsel (International). For further information regarding the revenue ruling, contact Mr. Chatman at (202) 317-6939 (not a toll-free number).

ANNUAL RATE, COMPOUNDED DAILY	
DAYS	1.01 PERCENT FACTOR
1	0.000027671
2	0.000055343
3	0.000083016
4	0.000110690
5	0.000138364
6	0.000166039
7	0.000193715
8	0.000221391
9	0.000249069
10	0.000276747
11	0.000304426
12	0.000332105
13	0.000359786
14	0.000387467
15	0.000415149
16	0.000442832
17	0.000470515
18	0.000498199

ANNUAL RATE, COMPOUNDED DAILY

DAYS	1.01 PERCENT FACTOR
19	0.000525884
20	0.000553570
21	0.000581257
22	0.000608944
23	0.000636632
24	0.000664321
25	0.000692011
26	0.000719701
27	0.000747392
28	0.000775084
29	0.000802777
30	0.000830470
31	0.000858164
32	0.000885859
33	0.000913555
34	0.000941252
35	0.000968949
36	0.000996647
37	0.001024346
38	0.001052045
39	0.001079746
40	0.001107447
41	0.001135149
42	0.001162851
43	0.001190555
44	0.001218259
45	0.001245964
46	0.001273670
47	0.001301376
48	0.001329083
49	0.001356791
50	0.001384500
51	0.001412210
52	0.001439920
53	0.001467631
54	0.001495343
55	0.001523055

ANNUAL RATE, COMPOUNDED DAILY

DAYS	1.01 PERCENT FACTOR
56	0.001550769
57	0.001578483
58	0.001606198
59	0.001633914
60	0.001661630
61	0.001689347
62	0.001717065
63	0.001744784
64	0.001772503
65	0.001800224
66	0.001827945
67	0.001855667
68	0.001883389
69	0.001911113
70	0.001938837
71	0.001966562
72	0.001994287
73	0.002022014
74	0.002049741
75	0.002077469
76	0.002105197
77	0.002132927
78	0.002160657
79	0.002188388
80	0.002216120
81	0.002243853
82	0.002271586
83	0.002299320
84	0.002327055
85	0.002354790
86	0.002382527
87	0.002410264
88	0.002438002
89	0.002465741
90	0.002493480
91	0.002521220
92	0.002548961
93	0.002576703

ANNUAL RATE, COMPOUNDED DAILY

DAYS	1.01 PERCENT FACTOR
94	0.002604446
95	0.002632189
96	0.002659933
97	0.002687678
98	0.002715423
99	0.002743170
100	0.002770917
101	0.002798665
102	0.002826413
103	0.002854163
104	0.002881913
105	0.002909664
106	0.002937416
107	0.002965168
108	0.002992922
109	0.003020676
110	0.003048431
111	0.003076186
112	0.003103942
113	0.003131700
114	0.003159458
115	0.003187216
116	0.003214976
117	0.003242736
118	0.003270497
119	0.003298258
120	0.003326021
121	0.003353784
122	0.003381548
123	0.003409313
124	0.003437079
125	0.003464845
126	0.003492612
127	0.003520380
128	0.003548149
129	0.003575918
130	0.003603688

ANNUAL RATE, COMPOUNDED DAILY

DAYS	1.01 PERCENT FACTOR
131	0.003631459
132	0.003659231
133	0.003687003
134	0.003714777
135	0.003742551
136	0.003770325
137	0.003798101
138	0.003825877
139	0.003853654
140	0.003881432
141	0.003909211
142	0.003936990
143	0.003964771
144	0.003992551
145	0.004020333
146	0.004048116
147	0.004075899
148	0.004103683
149	0.004131468
150	0.004159253
151	0.004187040
152	0.004214827
153	0.004242615
154	0.004270403
155	0.004298193
156	0.004325983
157	0.004353774
158	0.004381565
159	0.004409358
160	0.004437151
161	0.004464945
162	0.004492740
163	0.004520535
164	0.004548332
165	0.004576129
166	0.004603927
167	0.004631725
168	0.004659525

ANNUAL RATE, COMPOUNDED DAILY

DAYS	1.01 PERCENT FACTOR
169	0.004687325
170	0.004715126
171	0.004742928
172	0.004770730
173	0.004798533
174	0.004826337
175	0.004854142
176	0.004881948
177	0.004909754
178	0.004937561
179	0.004965369
180	0.004993178
181	0.005020987
182	0.005048797
183	0.005076608
184	0.005104420
185	0.005132232
186	0.005160046
187	0.005187860
188	0.005215674
189	0.005243490
190	0.005271306
191	0.005299123
192	0.005326941
193	0.005354760
194	0.005382579
195	0.005410399
196	0.005438220
197	0.005466042
198	0.005493865
199	0.005521688
200	0.005549512
201	0.005577337
202	0.005605162
203	0.005632989
204	0.005660816
205	0.005688643

ANNUAL RATE, COMPOUNDED DAILY

DAYS	1.01 PERCENT FACTOR
206	0.005716472
207	0.005744302
208	0.005772132
209	0.005799963
210	0.005827794
211	0.005855627
212	0.005883460
213	0.005911294
214	0.005939129
215	0.005966965
216	0.005994801
217	0.006022638
218	0.006050476
219	0.006078315
220	0.006106154
221	0.006133994
222	0.006161835
223	0.006189677
224	0.006217519
225	0.006245363
226	0.006273207
227	0.006301052
228	0.006328897
229	0.006356744
230	0.006384591
231	0.006412439
232	0.006440287
233	0.006468137
234	0.006495987
235	0.006523838
236	0.006551690
237	0.006579542
238	0.006607395
239	0.006635250
240	0.006663104
241	0.006690960
242	0.006718816
243	0.006746674

ANNUAL RATE, COMPOUNDED DAILY

DAYS	1.01 PERCENT FACTOR
244	0.006774531
245	0.006802390
246	0.006830250
247	0.006858110
248	0.006885971
249	0.006913833
250	0.006941695
251	0.006969558
252	0.006997423
253	0.007025287
254	0.007053153
255	0.007081019
256	0.007108887
257	0.007136755
258	0.007164623
259	0.007192493
260	0.007220363
261	0.007248234
262	0.007276106
263	0.007303978
264	0.007331852
265	0.007359726
266	0.007387601
267	0.007415476
268	0.007443353
269	0.007471230
270	0.007499108
271	0.007526987
272	0.007554866
273	0.007582747
274	0.007610628
275	0.007638509
276	0.007666392
277	0.007694275
278	0.007722160
279	0.007750044
280	0.007777930
281	0.007805817

ANNUAL RATE, COMPOUNDED DAILY

DAYS	1.01 PERCENT FACTOR
282	0.007833704
283	0.007861592
284	0.007889481
285	0.007917370
286	0.007945260
287	0.007973152
288	0.008001043
289	0.008028936
290	0.008056829
291	0.008084724
292	0.008112619
293	0.008140514
294	0.008168411
295	0.008196308
296	0.008224206
297	0.008252105
298	0.008280004
299	0.008307905
300	0.008335806
301	0.008363708
302	0.008391611
303	0.008419514
304	0.008447418
305	0.008475323
306	0.008503229
307	0.008531135
308	0.008559043
309	0.008586951
310	0.008614860
311	0.008642769
312	0.008670680
313	0.008698591
314	0.008726503
315	0.008754415
316	0.008782329
317	0.008810243
318	0.008838158
319	0.008866074

ANNUAL RATE, COMPOUNDED DAILY

DAYS	1.01 PERCENT FACTOR
320	0.008893991
321	0.008921908
322	0.008949826
323	0.008977745
324	0.009005665
325	0.009033585
326	0.009061506
327	0.009089428
328	0.009117351
329	0.009145274
330	0.009173199
331	0.009201124
332	0.009229050
333	0.009256976
334	0.009284904
335	0.009312832
336	0.009340761
337	0.009368690
338	0.009396621
339	0.009424552
340	0.009452484
341	0.009480417
342	0.009508351
343	0.009536285
344	0.009564220
345	0.009592156
346	0.009620093
347	0.009648030
348	0.009675968
349	0.009703907
350	0.009731847
351	0.009759787
352	0.009787729
353	0.009815671
354	0.009843614
355	0.009871557
356	0.009899502
357	0.009927447
358	0.009955393
359	0.009983339

ANNUAL RATE, COMPOUNDED DAILY

DAYS	1.01 PERCENT FACTOR
360	0.010011287
361	0.010039235
362	0.010067184
363	0.010095134
364	0.010123085
365	0.010151036
366	0.010178988
367	0.010206941
368	0.010234895
369	0.010262849
370	0.010290804
371	0.010318760

Section 1274.—*Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property (Also Sections 42, 280G, 382, 467, 468, 482, 483, 807, 846, 1288, 7520.)*

Rev. Rul. 2017-24

This revenue ruling provides various prescribed rates for federal income tax purposes for December 2017 (the current month). Table 1 contains the short-term, mid-term, and long-term applicable federal rates (AFR) for the current month for pur-

poses 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, shall not be less than 9%. 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. Finally, Table 6 contains the 2018 interest rate for purposes of sections 846 and 807.

REV. RUL. 2017-24 TABLE 1
Applicable Federal Rates (AFR) for December 2017
Period for Compounding

	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
		<i>Short-term</i>		
AFR	1.52%	1.51%	1.51%	1.51%
110% AFR	1.67%	1.66%	1.66%	1.65%
120% AFR	1.82%	1.81%	1.81%	1.80%
130% AFR	1.97%	1.96%	1.96%	1.95%
		<i>Mid-term</i>		
AFR	2.11%	2.10%	2.09%	2.09%
110% AFR	2.32%	2.31%	2.30%	2.30%
120% AFR	2.54%	2.52%	2.51%	2.51%
130% AFR	2.75%	2.73%	2.72%	2.71%
150% AFR	3.17%	3.15%	3.14%	3.13%
175% AFR	3.71%	3.68%	3.66%	3.65%
		<i>Long-term</i>		
AFR	2.64%	2.62%	2.61%	2.61%
110% AFR	2.90%	2.88%	2.87%	2.86%

REV. RUL. 2017-24 TABLE 1
Applicable Federal Rates (AFR) for December 2017
Period for Compounding

	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
120% AFR	3.16%	3.14%	3.13%	3.12%
130% AFR	3.44%	3.41%	3.40%	3.39%

REV. RUL. 2017-24 TABLE 2
Adjusted AFR for December 2017
Period for Compounding

	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
Short-term adjusted AFR	1.12%	1.12%	1.12%	1.12%
Mid-term adjusted AFR	1.57%	1.56%	1.56%	1.55%
Long-term adjusted AFR	1.96%	1.95%	1.95%	1.94%

REV. RUL. 2017-24 TABLE 3
Rates Under Section 382 for December 2017

Adjusted federal long-term rate for the current month	1.96%
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.)	1.96%

REV. RUL. 2017-24 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for December 2017

Note: Under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, shall not be less than 9%.

Appropriate percentage for the 70% present value low-income housing credit	7.55%
Appropriate percentage for the 30% present value low-income housing credit	3.23%

REV. RUL. 2017-24 TABLE 5
Rate Under Section 7520 for December 2017

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	2.6%
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REV. RUL. 2017-24 TABLE 6
Rates Under Sections 846 and 807

Applicable rate of interest for 2018 for purposes of sections 846 and 807	1.66%
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Section 42.—Low-Income Housing Credit

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of December 2017. See Rev. Rul. 2017–24, page 556.

Section 280G.—Golden Parachute Payments

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of December 2017. See Rev. Rul. 2017–24, page 556.

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 December 2017. See Rev. Rul. 2017–24, page 556.

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

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of De-

ember 2017. See Rev. Rul. 2017–24, page 556.

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

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of December 2017. See Rev. Rul. 2017–24, page 556.

Section 482.—Allocation of Income and Deductions Among Taxpayers

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of December 2017. See Rev. Rul. 2017–24, page 556.

Section 483.—Interest on Certain Deferred Payments

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of December 2017. See Rev. Rul. 2017–24, page 556.

Section 807.—Rules for Certain Reserves

Applicable rate of interest for 2018 for purposes of sections 846 and 807 See Rev. Rul. 2017–24, page 556.

Section 846.—Discounted Unpaid Losses Defined

Applicable rate of interest for 2018 for purposes of sections 846 and 807. See Rev. Rul. 2017–24, page 556.

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 December 2017. See Rev. Rul. 2017–24, page 556.

Section 7520.—Valuation Tables

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of December 2017. See Rev. Rul. 2017–24, page 556.

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 2017–01 through 2017–26 is in Internal Revenue Bulletin 2017–26, dated June 27, 2017.

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