

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2018–38
September 17, 2018

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

Income Tax

Notice 2018–70, page 441.

The notice informs taxpayers that the Treasury Department and the IRS intend to issue proposed regulations providing that the reduction of the exemption amount to zero under §151(d)(5)(A) for taxable years 2018–2025 will not be taken into account in determining whether a taxpayer is a “qualifying relative” under §152(d)(1)(B) for various provisions of the Code, including the credit for other dependents under §24(h)(4) and the head-of-household filing status under §2(b). The §151(d) exemption amount referenced in §152(d)(1)(B) will be treated as \$4,150 (adjusted for inflation) for taxable years in which the §151(d)(5)(A) exemption amount is zero.

REV. PROC. 2018–36, page 442.

This revenue procedure provides a current list of jurisdictions with respect to which the reporting requirement of §§ 1.6049–4(b)(5) and 1.6049–8(a) of the Income Tax Regulations applies, effective for interest paid on or after January 1, 2019. This revenue procedure adds two countries, Argentina and Moldova, to this list. This revenue procedure also provides a current list of jurisdictions with which the Department of the Treasury and the Internal Revenue Service have determined that it is appropriate to have an automatic exchange relationship with respect to the information collected under §§ 1.6049–4(b)(5) and 1.6049–8(a). This revenue procedure adds one country, Greece, to this list. These two lists were last updated by Rev. Proc. 2017–46, 2017–43 I.R.B. 372.

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.

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

Guidance on Qualifying Relative and the Exemption Amount

Notice 2018–70

SECTION 1. PURPOSE

The Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) intend to issue proposed regulations clarifying the definition of “qualifying relative” in § 152(d) for purposes of various provisions of the Internal Revenue Code (Code), including the new \$500 credit for other dependents under § 24(h)(4) and head of household filing status under § 2(b), for taxable years in which the § 151(d) exemption amount is zero.

SECTION 2. BACKGROUND

In general, § 151(a) of the Code allows a taxpayer to claim deductions for exemptions for the taxpayer and his or her spouse (§ 151(b)), and for any dependents (§ 151(c)). Before amendment by “An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018,” Pub. L. No. 115–97 (Act), § 151(d) provided for an exemption amount of a base dollar amount that was adjusted for inflation. Before the Act, the exemption amount for 2018 was calculated to be \$4,150. *See* Rev. Proc. 2017–58, 2017–45 I.R.B. 489, modified and superseded by Rev. Proc. 2018–18, 2018–10 I.R.B. 392.

Section 152(a) of the Code generally defines a “dependent” to mean a “qualifying child” or a “qualifying relative.” Section 152(d)(1) defines a qualifying relative to mean an individual (A) who bears a specific relationship to the taxpayer, (B) whose gross income for the calendar year in which the taxpayer’s taxable year begins is less than the exemption amount (as defined in § 151(d)), (C) who receives over one-half of his or her support from the taxpayer for the calendar year in which the taxpayer’s taxable year begins, and (D) who is not a qualifying child of the taxpayer or any other taxpayer for any taxable year beginning in the calendar

year in which the taxpayer’s taxable year begins.

Section 11041(a)(2) of the Act added § 151(d)(5) to provide special rules for taxable years 2018 through 2025 for the exemption amount in § 151(d). Specifically, § 151(d)(5)(A) provides that, for a taxable year beginning after December 31, 2017, and before January 1, 2026, the term “exemption amount” means zero, thereby suspending the deduction for personal exemptions. *See* H.R. Rep. No. 115–466 at 204 (2017) (Conf. Rep.). However, § 151(d)(5)(B) provides that, for purposes of any other provision of the Code, the reduction of the exemption amount to zero will not be taken into account in determining whether a deduction is allowed or allowable, or whether a taxpayer is entitled to a deduction, under § 151. The Conference Report states that this provision clarifies that the reduction of the personal exemption to zero “should not alter the operation of those provisions of the Code which refer to a taxpayer allowed a deduction . . . under section 151,” including the child tax credit in § 24(a). *Id.* at 203 n.16.

Section 11022(a) of the Act amended § 24 of the Code to create a \$500 credit for certain dependents of a taxpayer other than a qualifying child described in § 24(c), for whom the child tax credit is allowed. The \$500 credit applies to two categories of dependents: (1) qualifying children for whom a child tax credit is not allowed and (2) qualifying relatives as defined in § 152(d). *See* § 24(h)(4)(A). Like the amendment to § 151(d) reducing the exemption amount to zero, this new credit applies for taxable years 2018 through 2025. The Conference Report explains the intended scope of this credit: “The credit is further modified to temporarily provide for a \$500 nonrefundable credit for qualifying dependents other than qualifying children. The provision generally *retains the present-law definition of dependent.*” *See* H.R. Rep. No. 115–466 at 227 (emphasis added).

Separately, Code § 2(b)(1)(A) defines a head of household to include an individual who is not married at the close of the taxable year, who is not a surviving spouse (as defined in § 2(a)), and who

maintains as his or her home a household for a qualifying individual for the required period of time. A qualifying individual under § 2(b)(1)(A)(ii) includes a qualifying relative if the taxpayer is entitled to a deduction under § 151 for the person for the taxable year. Under § 151(c), a deduction is allowed for individuals who are dependents as defined in § 152, including qualifying relatives described in § 152(d).

SECTION 3. GUIDANCE UNDER CONSIDERATION

The Treasury Department and the IRS intend to issue proposed regulations providing that the reduction of the exemption amount to zero under § 151(d)(5)(A) for taxable years 2018–2025 will not be taken into account in determining whether a person is a qualifying relative under § 152(d)(1)(B). Accordingly, in defining a qualifying relative for purposes of various provisions of the Code that refer to the definition of dependent in § 152, including, without limitation, for purposes of the new credit under § 24(h)(4) and head of household filing status under § 2(b), the § 151(d) exemption amount referenced in § 152(d)(1)(B) will be treated as \$4,150 (adjusted for inflation), for taxable years in which the § 151(d)(5)(A) exemption amount is zero.

Section 151(d) provides for two different exemption amounts for taxable years 2018 through 2025. For purposes of determining whether a deduction is allowed for personal exemptions, § 151(d)(5)(A) requires that the exemption amount be zero—thereby suspending this deduction. But for other provisions of the Code that reference the deduction for other purposes, Congress indicated in § 151(d)(5)(B) that the reduction of the exemption amount to zero is not to be taken into account. Instead, the exemption amount should remain \$4,150 for 2018 (adjusted for inflation in future years).

Construing § 152 in light of the structure of the statute, the Treasury Department and the IRS believe that the exemption amount referenced in that section must be \$4,150 (adjusted for inflation), rather than zero, for purposes of determining who is a qualifying relative. This interpretation accords with § 151(d)(5), which aims to suspend the deduction for personal exemptions

without substantively changing other Code provisions that directly or indirectly reference the § 151(d) exemption amount.

This interpretation is also confirmed by the structure of several Code provisions that necessitate a non-zero exemption amount in § 152(d)(1)(B). For example, to be a qualifying relative under § 152(d)(1)(B), an individual must have gross income that is “less than the exemption amount.” But if the exemption amount were zero, an individual’s gross income would have to be less than zero—a near impossibility. And because it would be highly unusual for an individual to have gross income less than zero,¹ virtually no individuals would be eligible as qualifying relatives. A zero exemption amount would thus effectively render § 152(d)(1)(B) inoperable and eliminate an entire category of dependents. The Treasury Department and IRS do not believe Congress intended to make such a significant change in such an indirect manner.

In addition, the new \$500 credit that Congress enacted at the same time, and in the same Act, as it reduced the § 151(d) exemption amount likewise depends on a non-zero exemption amount in § 152(d)(1)(B). Section 24(h)(4)(A), as amended, creates a \$500 credit available for each dependent of the taxpayer other than a qualifying child for whom the child tax credit is allowed. This provision references the definition of dependent in section 152, which includes both qualifying relatives and qualifying children, and it was understood at the time of enactment that this provision “generally retain[ed] the present-law definition of dependent.” H.R. Rep. No. 115–466 at 227. But if the exemption amount referenced in § 152(d)(1)(B) were zero, the entire category of qualifying relatives would be effectively excised from the definition of dependent. As a consequence, the \$500 credit generally would not be available for qualifying relatives, and the availability of this credit would shrink to only a limited category of qualifying children for whom the child tax credit is not allowed. This does not appear to be what Congress intended when it enacted the new \$500 credit.

Further, head of household filing status also depends on a non-zero exemption amount in § 152(d)(1)(B). Under § 2(b)(1)(A), an individual is considered a head of

household if, *inter alia*, he or she maintains as his or her home a household for either (i) a qualifying child or (ii) “any other person who is a dependent of the taxpayer.” Because the only dependents other than qualifying children are qualifying relatives, a zero exemption amount in § 152(d)(1)(B), and the resulting near elimination of qualifying relatives, would render the express provision for other dependents in § 2(b)(1)(A)(ii) superfluous. It also would deny head of household filing status to many individuals who previously qualified for that filing status and otherwise would continue to qualify. There is no reason to believe that Congress intended its alteration of the § 151(d) exemption amount to have this effect.

Accordingly, the Treasury Department and IRS intend to propose regulations to clarify that the reduction of the exemption amount to zero in § 151(d)(5)(A) for taxable years 2018–2025 does not apply to the gross income limitation in the definition of qualifying relative in § 152(d)(1)(B).

SECTION 4. RELIANCE

Before the issuance of the proposed regulations described in this notice, taxpayers may rely on the rules described in section 3 of this notice.

SECTION 5. REQUEST FOR COMMENTS

The Treasury Department and the IRS request comments on all aspects of the proposed guidance under consideration as described in this notice.

Written comments may be submitted by November 16, 2018, to Internal Revenue Service, CC:PA:LPD:PR (Notice 2018–70), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, D.C. 20044, or electronically to Notice.Comments@irs.counsel.treas.gov (please include “Notice 2018–70” in the subject line). Alternatively, comments may be hand-delivered between the hours of 8:00 a.m. and 4:00 p.m. Monday to Friday to CC:PA:LPD:PR (Notice 2018–70), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, D.C. 20224.

Comments will be available for public inspection and copying.

SECTION 6. DRAFTING INFORMATION

The principal author of this notice is Victoria J. Driscoll of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information, regarding this notice contact Victoria J. Driscoll at (202) 317-4718 (not a toll-free number).

26 CFR 601.201: Rulings and determination letters (Also Part 1, §§ 6049; 1.6049–4, 1.6049–8)

Implementation of Nonresident Alien Deposit Interest Regulations

Rev. Proc. 2018–36

SECTION 1. PURPOSE

This revenue procedure provides a current list of the jurisdictions with respect to which the reporting requirement of §§ 1.6049–4(b)(5) and 1.6049–8(a) of the Income Tax Regulations applies, effective for interest paid on or after January 1, 2019.

This revenue procedure also provides a current list of the jurisdictions with which the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) have determined that it is appropriate to have an automatic exchange relationship with respect to the information collected under §§ 1.6049–4(b)(5) and 1.6049–8(a).

SECTION 2. BACKGROUND

Sections 1.6049–4(b)(5) and 1.6049–8(a), as revised by TD 9584, 2012–20 I.R.B. 900, require the reporting of certain deposit interest paid to nonresident alien individuals on or after January 1, 2013. Section 1.6049–4(b)(5) provides that in the case of interest aggregating \$10 or more paid to a nonresident alien individual (as defined in section 7701(b)(1)(B)) that is reportable under § 1.6049–8(a), the payor is required to make an information return on Form 1042–S, Foreign Person’s

¹This could occur if an individual engaged in a business involving the sale of goods incurs inventory costs that exceed gross sales revenue. See § 1.61–3(a).

U.S. Source Income Subject to Withholding, for the calendar year in which the interest is paid. Interest that is reportable under § 1.6049–8(a) is interest described in section 871(i)(2)(A) that relates to a deposit maintained at an office within the United States and that is paid to a resident of a jurisdiction that is identified, in an applicable revenue procedure (see § 601.601(d)(2)) as of December 31 prior to the calendar year in which the interest is paid, as a jurisdiction with which the United States has in effect an income tax or other convention or bilateral agreement relating to the exchange of tax information within the meaning of section 6103(k)(4), under which the competent authority is the Secretary of the Treasury or his delegate and the United States agrees to provide, as well as receive, information. The preamble to the regulations noted that the IRS is not required to exchange information with another jurisdiction, even if an information exchange agreement is in effect, if there are concerns about confidentiality, safeguarding of data exchanged, the use of the information, or other factors that would make the exchange of information inappropriate.

Rev. Proc. 2012–24, 2012–20 I.R.B. 913, was published contemporaneously with the publication of TD 9584 to provide a list of those jurisdictions with which the United States has in force an information exchange agreement, such that interest paid to residents of such jurisdictions must be reported by payors to the extent required under §§ 1.6049–4(b)(5) and 1.6049–8(a), and to provide a separate list identifying those jurisdictions with which the automatic exchange of the information collected under the regulations has been determined by the Treasury Department and the IRS to be appropriate. Rev. Proc. 2012–24 was updated and superseded by Rev. Proc. 2014–64, 2014–53 I.R.B. 1022, and the lists of jurisdictions in Rev. Proc. 2014–64 were supplemented by Rev. Proc. 2015–50, 2015–42 I.R.B. 583; Rev. Proc. 2016–18, 2016–17 I.R.B. 635; Rev. Proc. 2016–56, 2016–52 I.R.B. 920; Rev. Proc. 2017–31, 2017–16 I.R.B. 1104; and Rev. Proc. 2017–46, 2017–43 I.R.B. 372.

This revenue procedure updates and restates the lists of jurisdictions in Rev. Proc. 2014–64 as supplemented, adding Argentina and Moldova as jurisdictions

with which the United States has in force a relevant information exchange agreement, and adding Greece as a jurisdiction with which the relevant automatic exchange of information has been determined appropriate.

SECTION 3. JURISDICTIONS OF RESIDENCE WITH RESPECT TO WHICH THE REPORTING REQUIREMENT APPLIES

The following are the jurisdictions with which the United States has in effect an income tax or other convention or bilateral agreement relating to the exchange of tax information within the meaning of section 6103(k)(4) pursuant to which the United States agrees to provide, as well as receive, information and under which the competent authority is the Secretary of the Treasury or his delegate:

Antigua & Barbuda
 Argentina
 Aruba
 Australia
 Austria
 Azerbaijan
 Bangladesh
 Barbados
 Belgium
 Bermuda
 Brazil
 British Virgin Islands
 Bulgaria
 Canada
 Cayman Islands
 China
 Colombia
 Costa Rica
 Croatia
 Curaçao
 Cyprus
 Czech Republic
 Denmark
 Dominica
 Dominican Republic
 Egypt
 Estonia
 Faroe Islands
 Finland
 France
 Germany
 Gibraltar
 Greece
 Greenland
 Grenada
 Guernsey

Guyana
 Honduras
 Hong Kong
 Hungary
 Iceland
 India
 Indonesia
 Ireland
 Isle of Man
 Israel
 Italy
 Jamaica
 Japan
 Jersey
 Kazakhstan
 Korea, Republic of
 Latvia
 Liechtenstein
 Lithuania
 Luxembourg
 Malta
 Marshall Islands
 Mauritius
 Mexico
 Moldova
 Monaco
 Morocco
 Netherlands
 Netherlands special municipalities:
 Bonaire, Sint Eustatius, and Saba
 New Zealand
 Norway
 Pakistan
 Panama
 Peru
 Philippines
 Poland
 Portugal
 Romania
 Russian Federation
 Saint Lucia
 Sint Maarten
 Slovak Republic
 Slovenia
 South Africa
 Spain
 Sri Lanka
 Sweden
 Switzerland
 Thailand
 Trinidad and Tobago
 Tunisia
 Turkey
 Ukraine
 United Kingdom
 Venezuela

SECTION 4. JURISDICTIONS WITH WHICH THE TREASURY DEPARTMENT AND THE IRS HAVE DETERMINED THAT AUTOMATIC EXCHANGE OF DEPOSIT INTEREST INFORMATION IS APPROPRIATE

The following list identifies the jurisdictions with which the automatic exchange of the information collected under §§ 1.6049-4(b)(5) and 1.6049-8 has been determined by the Treasury Department and the IRS to be appropriate:

Australia
Azerbaijan
Belgium
Brazil
Canada
Colombia
Croatia
Czech Republic
Denmark
Estonia
Finland
France
Germany
Gibraltar
Greece

Guernsey
Hungary
Iceland
India
Ireland
Isle of Man
Israel
Italy
Jamaica
Jersey
Korea, Republic of
Latvia
Liechtenstein
Lithuania
Luxembourg
Malta
Mauritius
Mexico
Netherlands
New Zealand
Norway
Panama
Poland
Portugal
Saint Lucia
Slovak Republic
Slovenia
South Africa
Spain

Sweden
United Kingdom

SECTION 5. EFFECT ON OTHER DOCUMENTS

Rev. Procs. 2014-64, 2015-50, 2016-18, 2016-56, 2017-31, and 2017-46 are superseded with respect to interest paid on or after January 1, 2019.

SECTION 6. EFFECTIVE DATE

With respect to the jurisdictions newly listed in Section 3, this revenue procedure is effective for interest paid on or after January 1, 2019.

SECTION 7. DRAFTING INFORMATION

The principal author of this revenue procedure is Jackie Bennett Manasterli of the Office of Associate Chief Counsel (International). For further information regarding this revenue procedure, contact Ms. Manasterli at (202) 317-6941 (not a toll-free number).

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.

Numerical Finding List¹

Bulletin 2018–27 through 2018–38

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2018-24, 2018-36 I.R.B. 407

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9836, 2018-33 I.R.B. 291
9838, 2018-34 I.R.B. 309
9839, 2018-35 I.R.B. 325

¹A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2018–01 through 2018–26 is in Internal Revenue Bulletin 2018–26, dated June 27, 2018.

Finding List of Current Actions on Previously Published Items¹

Bulletin 2018–27 through 2018–38

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Modified by
Notice 2018-69, 2018-37 I.R.B. 426

2015-28

Modified by
Notice 2018-69, 2018-37 I.R.B. 426

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Modified by
Notice 2018-69, 2018-37 I.R.B. 426

2017-45

Modified by
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Modified by
Rev. Proc. 2018-44, 2018-37 I.R.B. 426

¹A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2018–01 through 2018–26 is in Internal Revenue Bulletin 2018–26, dated June 27, 2018.

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/.

We Welcome Comments About the Internal Revenue Bulletin

If you have comments concerning the format or production of the Internal Revenue Bulletin or suggestions for improving it, we would be pleased to hear from you. You can email us your suggestions or comments through the IRS Internet Home Page (www.irs.gov) or write to the Internal Revenue Service, Publishing Division, IRB Publishing Program Desk, 1111 Constitution Ave. NW, IR-6230 Washington, DC 20224.