

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

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

ADMINISTRATIVE

Notice 2020-20, page 660.

This notice amplifies Notice 2020-18, and provides additional tax relief under section 7508A of the Code for taxpayers affected by the Coronavirus Disease (COVID-19) emergency. The due date for filing Federal gift and generation-skipping transfer tax returns and making Federal gift and generation-skipping transfer tax payments due April 15, 2020, is postponed to July 15, 2020. Associated interest, additions to tax, and penalties for late payment will also be suspended until July 15, 2020.

EMPLOYMENT TAX & SELF-EMPLOYMENT TAX

Notice 2020-21, page 660.

Notice 2020-21 provides that employment tax credits for paid qualified sick leave wages and paid qualified family leave wages required by the Families First Coronavirus Response Act ("the Act") will apply to such wages and compensation paid for periods beginning on April 1, 2020 and ending on December 31, 2020, and that days beginning on April 1,

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April 13, 2020

2020 and ending on December 31, 2020 will be taken into account for credits for paid qualified sick leave equivalents and paid qualified family leave equivalents for certain self-employed individuals provided by the Act.

INCOME TAX

Rev. Proc. 2020-14, page 661.

Generally, U.S. citizens or resident aliens living and working abroad are taxed on their worldwide income. However, if their tax home is in a foreign country and they meet either the bona fide residence test or the physical presence test, they can choose to exclude from their income a limited amount of their foreign earned income (\$105,900 for 2019). Both the bona fide residence test and the physical presence test contain minimum time requirements. Revenue Procedure 2020-14 provides a waiver under section 911(d)(4) for the time requirements for individuals electing to exclude their foreign earned income who must leave a foreign country because of war, civil unrest, or similar adverse conditions in that country. Rev. Proc. 2020-14 adds the Democratic Republic of the Congo, Haiti, Sudan, and Venezuela to the list of waiver countries for tax year 2019 for which the minimum time requirements are waived.

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 III

Update to Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic, Related to Gift and Generation-Skipping Transfer Tax Filing and Payment Deadlines

Notice 2020-20

I. PURPOSE

On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic (Emergency Declaration). The Emergency Declaration instructed the Secretary of the Treasury “to provide relief from tax deadlines to Americans who have been adversely affected by the COVID-19 emergency, as appropriate, pursuant to 26 U.S.C. 7508A(a).” Pursuant to the Emergency Declaration, this notice provides relief under section 7508A(a) of the Internal Revenue Code (Code) for the persons described in section III of this notice that the Secretary of the Treasury has determined to be affected by the COVID-19 emergency. This notice amplifies Notice 2020-18.

II. BACKGROUND

Section 7508A of the Internal Revenue Code (Code) provides the Secretary of the Treasury or his delegate (Secretary) with authority to postpone the time for performing certain acts under the internal revenue laws for a taxpayer determined by the Secretary to be affected by a Federally declared disaster as defined in section 165(i)(5)(A). Pursuant to section 7508A(a), a period of up to one year may be disregarded in determining whether the performance of certain acts is timely under the internal revenue laws.

On March 18, 2020, the Department of the Treasury (Treasury Department) and

the Internal Revenue Service (IRS) issued Notice 2020-17, to be published in Internal Revenue Bulletin (IRB) 2020-15 on April 6, 2020, providing relief under section 7508A(a), which postponed the due date for certain Federal income tax payments from April 15, 2020 until July 15, 2020. On March 20, 2020, the Treasury Department and the IRS issued Notice 2020-18, to be published in IRB 2020-15, which superseded Notice 2020-17 and provided expanded relief, postponing the due date for both filing Federal income tax returns and making Federal income tax payments from April 15, 2020 until July 15, 2020. This notice amplifies the relief provided in Notice 2020-18.

III. GRANT OF RELIEF

The Secretary of the Treasury has determined that any person (as defined in section 7701(a)(1) of the Code) with a Federal gift tax or generation-skipping transfer tax payment due or the requirement to file Form 709 (United States Gift and Generation-Skipping Transfer Tax Return) on April 15, 2020, is also affected by the COVID-19 emergency for purposes of the relief described in this section III (Affected Taxpayer).

For an Affected Taxpayer, the due date for filing Forms 709 (United States Gift and Generation-Skipping Transfer Tax Return) and making payments of Federal gift and generation-skipping transfer tax due April 15, 2020, is automatically postponed to July 15, 2020.

This relief is automatic; there is no requirement to file Form 8892 (Application for Automatic Extension of Time to File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax) to obtain the benefit of this filing and payment postponement until July 15, 2020. However, an Affected Taxpayer may choose to file Form 8892 by July 15, 2020, to obtain an extension to file Form 709 by October 15, 2020 (any Federal gift and generation-skipping transfer tax payments postponed by this notice will still be due on July 15, 2020).

As a result of the postponement of the due date for filing Forms 709 and mak-

ing Federal gift and generation-skipping transfer tax payments from April 15, 2020, to July 15, 2020, the period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file a Form 709 or to pay Federal gift and generation-skipping transfer taxes shown on that Form and postponed by this notice. Interest, penalties, and additions to tax with respect to such postponed Forms 709 and payments will begin to accrue on July 16, 2020.

IV. EFFECT ON OTHER DOCUMENTS

Notice 2020-18 is amplified.

V. DRAFTING INFORMATION

The principal author of this notice is Jennifer Auchterlonie of the Office of Associate Chief Counsel, Procedure and Administration. For further information regarding this notice, you may call (202) 317-5436 (not a toll-free number).

Effective Date for Employment Tax Credits Under the Families First Coronavirus Response Act

Notice 2020-21

I. PURPOSE

This notice provides that the tax credits for qualified sick leave wages and qualified family leave wages required to be paid by the Families First Coronavirus Response Act will apply to wages paid for the period beginning on April 1, 2020, and ending on December 31, 2020. This notice also provides that days occurring during the period beginning on April 1, 2020, and ending on December 31, 2020, will be taken into account for credits for qualified sick leave equivalent amounts and qualified family leave equivalent amounts for certain self-employed individuals.

II. BACKGROUND

The Families First Coronavirus Response Act (the Act), P.L. 116-127, 134 Stat. 178, was enacted on March 18, 2020. Division C (Emergency Family and Medical Leave Expansion Act) and Division E (Emergency Paid Sick Leave Act) of the Act require certain employers to provide expanded family and medical leave and paid sick leave to employees unable to work or telework due to certain circumstances related to COVID-19. The Emergency Family and Medical Leave Expansion Act and Emergency Paid Sick Leave Act are administered by the U.S. Department of Labor (DOL).

Division G (Tax Credits for Paid Sick and Paid Family and Medical Leave) of the Act provides for a credit against the tax imposed by section 3111(a) or 3221(a) of the Internal Revenue Code (Code) for each calendar quarter in an amount equal to 100 percent of the “qualified sick leave wages” and “qualified family leave wages” required to be paid under the Act (or the equivalent amounts thereof for certain self-employed individuals). Specifically, sections 7001 and 7003 of Division G of the Act provide for refundable tax credits for most employers with fewer than 500 employees that pay qualified sick leave wages and qualified family leave wages to their employees, as required by the Emergency Paid Sick Leave Act and the Emergency Family and Medical Leave Expansion Act. Sections 7002 and 7004 of Division G of the Act also provide comparable credits for self-employed individuals carrying on any trade or business within the meaning of section 1402 of the Code if the self-employed individual would be entitled to receive paid leave under the Emergency Paid Sick Leave Act or the Emergency Family and Medical Leave Expansion Act if the individual were an employee of an employer (other than him or herself).

Sections 7001(g) and 7003(g) of Division G of the Act provide that the tax credits for employers for qualified sick leave wages and qualified family leave wages “apply only to wages paid with respect to the period beginning on a date selected by the Secretary of the Treasury (or the Secretary’s delegate) which is during the 15-day period beginning on the date of the

enactment of this Act, and ending on December 31, 2020.” Section 3106 of Division C and Section 5108 of Division E of the Act provide that the Emergency Family and Medical Leave Expansion Act and Emergency Paid Sick Leave Act are effective not later than 15 days after the date of enactment of the Act. DOL has published guidance providing that the Emergency Family and Medical Leave Expansion Act and Emergency Paid Sick Leave Act requirements take effect on April 1, 2020.

Sections 7002(e) and 7004(e) of Division G of the Act provide that the comparable credits for qualified sick leave equivalent amounts and qualified family leave equivalent amounts for self-employed individuals are determined based only on “days occurring during the period beginning on a date selected by the Secretary of the Treasury (or the Secretary’s delegate) which is during the 15-day period beginning on the date of the enactment of this Act, and ending on December 31, 2020.”

III. IMPLEMENTATION OF SECTIONS

With respect to the period “beginning on a date selected by the Secretary (or the Secretary’s delegate) which is during the 15-day period beginning on the date of the enactment of this Act” as specified in sections 7001(g), 7002(e), 7003(g), and 7004(e) of Division G of the Act, the date selected by the Secretary is April 1, 2020. This date is coordinated with the DOL’s determination of the effective date for employers’ compliance with the Emergency Family and Medical Leave Expansion Act and Emergency Paid Sick Leave Act requirements. Accordingly, the refundable tax credits for employers apply to qualified sick leave wages and qualified family leave wages paid for the period from April 1, 2020 to December 31, 2020. Additionally, the self-employment tax credit is determined based on days occurring during the period beginning on April 1, 2020, and ending on December 31, 2020.

IV. DRAFTING INFORMATION

The principal author of this notice is NaLee Park of the Office of Associate Chief Counsel (Employee Benefits, Ex-

empt Organizations, and Employment Taxes). For further information regarding this notice, contact NaLee Park at (202) 317-6798 (not a toll-free number).

*26 CFR 1.911-2: Qualified Individuals
(Also: Part 1, §§911; 1.911-2.)*

Rev. Proc. 2020-14

SECTION 1. PURPOSE

This revenue procedure provides information to any individual who failed to meet the eligibility requirements of section 911(d)(1) of the Internal Revenue Code for 2019 because adverse conditions in a foreign country precluded the individual from meeting those requirements. The Department of the Treasury and the Internal Revenue Service are monitoring developments regarding the COVID-19 pandemic, and additional guidance may be issued for 2020, as appropriate.

SECTION 2. BACKGROUND

.01 Section 911(a) of the Code allows a “qualified individual,” as defined in section 911(d)(1), to exclude from gross income the individual’s foreign earned income and the housing cost amount.

.02 Section 911(d)(1) of the Code defines the term “qualified individual” as an individual whose tax home is in a foreign country and who is (A) a citizen of the United States and establishes to the satisfaction of the Secretary of the Treasury that the individual has been a *bona fide* resident of a foreign country or countries for an uninterrupted period that includes an entire taxable year, or (B) a citizen or resident of the United States who, during any period of 12 consecutive months, is present in a foreign country or countries during at least 330 full days.

.03 In addition, section 911(d)(4) of the Code provides that an individual will be treated as a qualified individual with respect to a period in which the individual was a *bona fide* resident of, or was present in, a foreign country if the individual left the country during a period for which the Secretary of the Treasury, after consultation with the Secretary of State, determines that individuals were required

to leave because of war, civil unrest, or similar adverse conditions that precluded the normal conduct of business. An individual must establish that but for those conditions the individual could reasonably have been expected to meet the eligibility requirements.

.04 The Internal Revenue Service previously has listed countries for which the eligibility requirements of section 911(d)(1) of the Code are waived under section 911(d)(4) because of adverse conditions in those countries. See Rev. Proc. 2019-15 2019-14, I.R.B. 939.

SECTION 3. APPLICATION

.01 For 2019, the Secretary of the Treasury, in consultation with the Secretary of State, has determined that war, civil unrest, or similar adverse conditions precluded the normal conduct of business in the following countries beginning on the specified date:

<i>Country</i>	<i>Date of Departure On or After</i>
Democratic Republic of the Congo	January 13, 2019
Haiti	February 14, 2019
Iraq	May 14, 2019
Sudan	April 11, 2019
Venezuela	January 24, 2019

For example, for purposes of section 911 of the Code, an individual who left the Democratic Republic of the Congo on or after January 13, 2019, will be treated as a qualified individual with respect to the period during which that individual was present in, or was a *bona fide* resident of, the Democratic Republic of the Congo if the individual establishes a reasonable expectation that he or she would have met the requirements of section 911(d) but for those conditions.

.02 To qualify for relief under section 911(d)(4) of the Code, an individual must have established residency, or have been physically present, in the foreign country on or before the date that the Secretary of the Treasury determines that individuals were required to leave the foreign coun-

try. For example, individuals who were first physically present or established residency in the Democratic Republic of the Congo after January 13, 2019, are not eligible to qualify for the exception provided in section 911(d)(4) of the Code for 2019.

SECTION 4. EFFECT ON OTHER DOCUMENTS

Previously issued revenue procedures under section 911(d)(4) remain in full force and effect. However, Rev. Proc. 2019-15, 2019-14, I.R.B. 939, is supplemented.

SECTION 5. INQUIRIES

A taxpayer who needs assistance on how to claim this exclusion, or on how to

file an amended return, should consult the section under the heading **Foreign Earned Income Exclusion** at <https://www.irs.gov/individuals/international-taxpayers/us-citizens-and-resident-aliens-abroad>; consult the section under the heading **How to Get Tax Help** at the same web address; or contact a local IRS office.

SECTION 6. DRAFTING INFORMATION

The principal author of this revenue procedure is Kate Y. Hwa of the Office of Associate Chief Counsel (International). For further information regarding this revenue procedure, contact Kate Y. Hwa at (202) 317-5001 (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 substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

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

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

Abbreviations

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

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

ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
FR.—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.
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Z—Corporation.

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2018–27 through 2018–52 is in Internal Revenue Bulletin 2018–52, dated December 27, 2018.

Finding List of Current Actions on Previously Published Items¹

Bulletin 2020–16

¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2018–27 through 2018–52 is in Internal Revenue Bulletin 2018–52, dated December 27, 2018.

Internal Revenue Service

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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.