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

Announcement 2021-2, page 892.
This announcement notifies lenders who have filed or furnished Forms 1099-MISC, Miscellaneous Information, reporting certain payments on loans subsidized by the Administrator of the U.S. Small Business Administration as income of the borrower, that the lenders must file and furnish corrected Forms 1099-MISC that exclude these subsidized loan payments. This accords with section 278(e)(1) of the COVID-related Tax Relief Act, which provides that these payments are not includible in the gross income of the borrowers; and Notice 2021-6, waiving Form 1099-MISC reporting requirements for these payments.

Announcement 2021-3, page 892.
The Office of Professional Responsibility (OPR) announces recent disciplinary sanctions involving attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers. These individuals are subject to the regulations governing practice before the Internal Revenue Service (IRS), which are set out in Title 31, Code of Federal Regulations, Part 10, and which are published in pamphlet form as Treasury Department Circular No. 230. The regulations prescribe the duties and restrictions relating to such practice and prescribe the disciplinary sanctions for violating the regulations.

This revenue procedure provides a safe harbor for eligible educators, within the meaning of § 62(d)(1) of the Internal Revenue Code, to treat unreimbursed expenses paid or incurred after March 12, 2020, for personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of COVID–19 in the classroom, as expenses that are described in § 62(a)(2)(D)(ii) and allowable as a deduction under § 62(a)(2)(D) pursuant to section 275 of the COVID-related Tax Relief Act of 2020, which was enacted as part of the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, 134 Stat. 1182, 1978 (2020).
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:

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 I

26 CFR 601.105: Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability. (Also: Part I, §§ 62, 162)

Rev. Proc. 2021-15

SECTION 1. PURPOSE

This revenue procedure provides a safe harbor for eligible educators, within the meaning of § 62(d)(1) of the Internal Revenue Code (Code), to treat unreimbursed expenses paid or incurred after March 12, 2020, for personal protective equipment, disinfectant, and other supplies (COVID-19 Protective Items) used for the prevention of the spread of COVID–19 in the classroom, as expenses that are described in § 62(a)(2)(D)(ii) and allowable as a deduction under § 62(a)(2)(D), subject to the aggregate dollar limitation provided in such provision. For purposes of this revenue procedure, COVID-19 Protective Items include, but are not limited to: face masks; disinfectant for use against COVID-19; hand soap; hand sanitizer; disposable gloves; tape, paint or chalk used to guide social distancing; physical barriers (for example, clear plexiglass); air purifiers; and other items recommended by the Centers for Disease Control and Prevention (CDC) to be used for the prevention of the spread of COVID-19.

SECTION 2. BACKGROUND

.01 Section 62 of the Code sets forth the deductions an individual may deduct from gross income in arriving at adjusted gross income. Section 62(a)(2)(D) provides, in part, that deductions allowed under § 162 not in excess of $250 ($500 if married filing jointly and both spouses are eligible educators, but not more than $250 each) that consist of unreimbursed expenses described in § 62(a)(2)(D)(ii) that are paid or incurred by an eligible educator may be deducted in arriving at gross income. The unreimbursed expenses described in § 62(a)(2)(D)(ii) are those paid or incurred by an eligible educator in connection with books, supplies (other than nonathletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services), other equipment, and supplementary materials used by the eligible educator in the classroom.

.02 Section 62(d)(1)(A) defines an “eligible educator” as any individual who is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year. Section 62(d)(1)(B) defines a “school” as any school which provides elementary or secondary education, as determined under State law.

.03 For an unreimbursed expense to be deducted from gross income in arriving at adjusted gross income under § 62(a)(2)(D), the expense must be allowed as a deduction under § 162(a) of the Code as an ordinary and necessary expense paid or incurred during the taxable year in carrying on the eligible educator’s trade or business of performing services as an employee.

.04 Section 275 of the COVID Tax Relief Act requires the Secretary of the Treasury or the Secretary’s delegate to clarify that COVID-19 Protective Items used for the prevention of the spread of COVID–19 are treated as described in § 62(a)(2)(D)(ii) if paid or incurred by an eligible educator after March 12, 2020.

SECTION 3. SAFE HARBOR FOR COVID-19 PROTECTIVE ITEMS UNDER § 62(a)(2)(D)

In accordance with section 275 of the COVID Tax Relief Act, an eligible educator may treat unreimbursed expenses paid or incurred after March 12, 2020, for COVID-19 Protective Items that are, or will be, used by that eligible educator for the prevention of the spread of COVID-19 in the classroom, as expenses that are described in § 62(a)(2)(D)(ii) and allowable as a deduction under § 62(a)(2)(D), subject to the aggregate dollar limitation provided in such provision.

SECTION 4. APPLICABILITY

This revenue procedure applies to unreimbursed expenses paid or incurred by an eligible educator after March 12, 2020, for COVID-19 Protective Items used for the prevention of the spread of COVID–19 in the classroom.

SECTION 5. CONTACT INFORMATION

The principal authors of this revenue procedure are Sharon Horn and Edward Schwartz of the Office of the Associate Chief Counsel (Income Tax and Accounting). For further information regarding this revenue procedure contact Sharon Horn at (202) 317-7003 (for questions relating to § 162), or Edward Schwartz at (202) 317-7006 (for questions relating to § 62(a)(2)) (not a toll-free number).
Part IV

Correction of Forms 1099-MISC for Certain CARES Act Subsidized Loan Payments

Announcement 2021-2

This announcement notifies lenders who have filed with the Internal Revenue Service (IRS), or furnished to a borrower, a Form 1099-MISC, Miscellaneous Information, reporting certain payments on loans subsidized by the Administrator of the U.S. Small Business Administration (Administrator) as income of the borrower that the lenders must file and furnish corrected Forms 1099-MISC that exclude these subsidized loan payments.

Section 1112(c) of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, 134 Stat. 281, 309-310 (March 27, 2020) (CARES Act), 15 U.S.C. 9011(c), authorizes the Administrator to subsidize certain payments of principal, interest, and any associated fees owed by a borrower on certain loans. Section 278(c)(1) of the COVID-related Tax Relief Act of 2020 (COVID Relief Act), enacted as Subtitle B of Title II of Division N of the Consolidated Appropriations Act, 2021, Pub. L. 116-260, 134 Stat. 1182 (December 27, 2020), retroactively provides that such a payment is not included in the gross income of the person on whose behalf the payment is made. This provision is effective for taxable years ending after March 27, 2020, the date of the enactment of the CARES Act. Section 278(e)(1) of the COVID Relief Act. Section 278(c)(2) provides that no deduction shall be denied by reason of the exclusion of the loan payments from gross income.

Section 279 of the COVID Relief Act authorizes the Secretary of the Treasury or the Secretary’s delegate to provide an exception with respect to any amount excluded from gross income by reason of section 278 of the COVID Relief Act from any requirement to file an information return otherwise required under chapter 61 of the Internal Revenue Code (Code), including information returns and payee statements required to be filed or furnished under section 6041 of the Code.

On January 19, 2021, the Department of the Treasury and the IRS issued, pursuant to section 279 of the COVID Relief Act, Notice 2021-6, 2021-06 I.R.B. 822, to waive the requirement for lenders to file with the IRS, or furnish to a borrower, a Form 1099-MISC reporting the payment of principal, interest, and any associated fees subsidized by the Administrator under section 1112(c) of the CARES Act. The filing of information returns that include these loan payments could result in IRS correspondence to borrowers regarding underreported income, and the furnishing of payee statements that include these loan payments to borrowers could cause confusion.

If a lender has already furnished to borrowers Forms 1099-MISC that report these loan payments, whether before, on, or after December 27, 2020, the lender must furnish to the borrowers corrected Forms 1099-MISC that exclude these loan payments. In addition, if a lender has already filed with the IRS Forms 1099-MISC that report these loan payments, whether before, on, or after December 27, 2020, the lender must file with the IRS corrected Forms 1099-MISC that exclude these loan payments. Directions for how to file corrected Forms 1099-MISC are included in the 2020 Instructions for Forms 1099-MISC and 1099-NEC and the 2020 General Instructions for Certain Information Returns. If a lender described in this announcement furnishes corrected payee statements within 30 days of the furnishing deadline, it will have reasonable cause for any failure-to-furnish penalty imposed under section 6722. A lender described in this announcement must file corrected information returns by the filing deadline in order to avoid section 6721 failure-to-file penalties.

The principal author of this announcement is Isaac Brooks Fishman of the Office of the Associate Chief Counsel (Procedure & Administration). For further information regarding this announcement, contact Isaac Brooks Fishman at (202) 317-5436 (not a toll-free number).

Announcement of Disciplinary Sanctions From the Office of Professional Responsibility

Announcement 2021-3

The Office of Professional Responsibility (OPR) announces recent disciplinary sanctions involving attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, appraisers, and unenrolled/unlicensed return preparers (individuals who are not enrolled to practice and are not licensed as attorneys or certified public accountants). Licensed or enrolled practitioners are subject to the regulations governing practice before the Internal Revenue Service (IRS), which are set out in Title 31, Code of Federal Regulations, Subtitle A, Part 10, and which are released as Treasury Department Circular No. 230. The regulations prescribe the duties and restrictions relating to such practice and prescribe the disciplinary sanctions for violating the regulations. Unenrolled/unlicensed return preparers are subject to Revenue Procedure 81-38 and superseding guidance in Revenue Procedure 2014-42, which govern a preparer’s eligibility to represent taxpayers before the IRS in examinations of tax returns the preparer both prepared for the taxpayer and signed as the preparer. Additionally, unenrolled/unlicensed return preparers who voluntarily participate in the Annual Filing Season Program under Revenue Procedure 2014-42 agree to be subject to the duties and restrictions in Circular 230, including the restrictions on incompetent or disreputable conduct.

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

Disbarred from practice before the IRS—An individual who is disbarred is not eligible to practice before the IRS as defined at 31 C.F.R. § 10.2(a)(4) for a minimum period of five (5) years.

Suspended from practice before the IRS—An individual who is suspended is
not eligible to practice before the IRS as defined at 31 C.F.R. § 10.2(a)(4) during the term of the suspension.

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

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

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

**Ineligible for limited practice**—An unenrolled/unlicensed return preparer who fails to comply with the requirements in Revenue Procedure 81-38 or to comply with Circular 230 as required by Revenue Procedure 2014-42 may be determined ineligible to engage in limited practice as a representative of any taxpayer.

Under the regulations, individuals subject to Circular 230 may not assist, or accept assistance from, individuals who are suspended or disbarred with respect to matters constituting practice (i.e., representation) before the IRS, and they may not aid or abet suspended or disbarred individuals to practice before the IRS.

Disciplinary sanctions are described in these terms:

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

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

**Disbarred by consent, Suspended by consent, Censured by consent, Monetary penalty imposed by consent, and Disqualified by consent**—In lieu of a disciplinary proceeding being instituted or continued, an individual offered a consent to one of these sanctions and OPR accepted the offer. Typically, an offer of consent will provide for: suspension for an indefinite term; conditions that the individual must observe during the suspension; and the individual’s opportunity, after a stated number of months, to file with OPR a petition for reinstatement affirming compliance with the terms of the consent and affirming current fitness and eligibility to practice (i.e., an active professional license or active enrollment status, with no intervening violations of the regulations).

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

**Determined ineligible for limited practice**—There has been a final determination that an unenrolled/unlicensed return preparer is not eligible for limited representation of any taxpayer because the preparer violated standards of conduct or failed to comply with any of the requirements to act as a representative.

A practitioner who has been disbarred or suspended under 31 C.F.R. § 10.60, or suspended under § 10.82, or a disqualified appraiser may petition for reinstatement before the IRS after the expiration of 5 years following such disbarment, suspension, or disqualification (or immediately following the expiration of the suspension or disqualification period if shorter than 5 years). Reinstatement will not be granted unless the IRS is satisfied that the petitioner is not likely to engage thereafter in conduct contrary to Circular 230, and that granting such reinstatement would not be contrary to the public interest.

Reinstatement decisions are published at the individual’s request, and described in these terms:

**Reinstated to practice before the IRS**—The individual’s petition for reinstatement has been granted. The agent, and eligible to practice before the IRS, or in the case of an appraiser, the individual is no longer disqualified.

**Reinstated to engage in limited practice before the IRS**—The individual’s petition for reinstatement has been granted. The individual is an unenrolled/unlicensed return preparer and eligible to engage in limited practice before the IRS, subject to requirements the IRS has prescribed for limited practice by tax return preparers.

OPR has authority to disclose the grounds for disciplinary sanctions in these situations: (1) an ALJ or the Secretary’s delegate on appeal has issued a final decision; (2) the individual has settled a disciplinary case by signing OPR’s “consent to sanction” agreement admitting to one or more violations of the regulations and consenting to the disclosure of the admitted violations (for example, failure to file Federal income tax returns, lack of due diligence, conflict of interest, etc.); (3) OPR has issued a decision in an expedited proceeding for indefinite suspension; or (4) OPR has made a final determination (including any decision on appeal) that an unenrolled/unlicensed return preparer is ineligible to represent any taxpayer before the IRS.

Announcements of disciplinary sanctions appear in the Internal Revenue Bulletin at the earliest practicable date. The sanctions announced below are alphabetized first by state and second by the last names of the sanctioned individuals.
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<th>City &amp; State</th>
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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 B, 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.
CI—City.
COOP—Cooperative.
Cl.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Det. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.

EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
FR—Federal Register.
FX—Foreign corporation.
G.C.M.—Chief Counsel’s Memorandum.
GE—Trustee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
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.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFR—Transferor.
TP—Taxpayer.
TR—Trust.
TT—Tax.
X—Corporation.
Y—Corporation.
Z—Corporation.
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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/.

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