

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2022-4
January 24, 2022

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.

EMPLOYEE PLANS

Rev. Rul. 2022-2, page 451.

This revenue ruling provides tables of covered compensation under § 401(l)(5)(E) of the Internal Revenue Code and the Income Tax Regulations thereunder, for the 2022 plan year.

cess on www.pay.gov of Form 1024, Application for Recognition of Exemption Under Section 501(a) or Section 521 of the Internal Revenue Code. This revenue procedure also provides a 90-day transition relief period, during which paper Form 1024 and letter applications will be accepted and processed by EO Determinations. Rev. Proc. 72-5 and Rev. Proc. 2015-17 are modified and superseded by this revenue procedure.

EXEMPT ORGANIZATIONS

Rev. Proc. 2022-8, page 455.

This revenue procedure modifies Rev. Proc. 2022-5 to allow for the new electronic submission pro-

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

Section 401. — Qualified Pension, Profit-Sharing, and Stock Bonus Plans

26 CFR 1.401(l)-1: Permitted disparity in employer-provided contributions or benefits

Rev. Rul. 2022-2

This revenue ruling provides tables of covered compensation under § 401(l)(5)(E) of the Internal Revenue Code and the Income Tax Regulations thereunder, for the 2022 plan year.

Section 401(l)(5)(E)(i) defines covered compensation with respect to an employee as the average of the contribution and benefit bases in effect under section 230 of the Social Security Act (“Act”) for each year in the 35-year period ending with the year in which the employee attains Social Security retirement age.

Section 401(l)(5)(E)(ii) states that the determination for any year preceding the

year in which the employee attains Social Security retirement age shall be made by assuming that there is no increase in covered compensation after the determination year and before the employee attains Social Security retirement age.

Section 1.401(l)-1(c)(34) of the Income Tax Regulations defines the taxable wage base as the contribution and benefit base under section 230 of the Act.

Section 1.401(l)-1(c)(7)(i) defines covered compensation for an employee as the average (without indexing) of the taxable wage bases in effect for each calendar year during the 35-year period ending with the last day of the calendar year in which the employee attains (or will attain) Social Security retirement age. A 35-year period is used for all individuals regardless of the year of birth of the individual. In determining an employee’s covered compensation for a plan year, the taxable wage base for all calendar years beginning after the first day of the plan year is assumed to be the same as the taxable wage base in

effect as of the beginning of the plan year. An employee’s covered compensation for a plan year beginning after the 35-year period applicable under § 1.401(l)-1(c)(7)(i) is the employee’s covered compensation for a plan year during which the 35-year period ends. An employee’s covered compensation for a plan year beginning before the 35-year period applicable under § 1.401(l)-1(c)(7)(i) is the taxable wage base in effect as of the beginning of the plan year.

Section 1.401(l)-1(c)(7)(ii) provides that, for purposes of determining the amount of an employee’s covered compensation under § 1.401(l)-1(c)(7)(i), a plan may use tables, provided by the Commissioner, that are developed by rounding the actual amounts of covered compensation for different years of birth.

For purposes of determining covered compensation for the 2022 year, the taxable wage base is \$147,000.

The following tables provide covered compensation for 2022.

ATTACHMENT I
2022 COVERED COMPENSATION TABLE

| CALENDAR YEAR OF BIRTH | CALENDAR YEAR OF SOCIAL SECURITY RETIREMENT AGE | 2022 COVERED COMPENSATION TABLE II |
|------------------------|---|------------------------------------|
| 1907 | 1972 | \$4,488 |
| 1908 | 1973 | 4,704 |
| 1909 | 1974 | 5,004 |
| 1910 | 1975 | 5,316 |
| 1911 | 1976 | 5,664 |
| 1912 | 1977 | 6,060 |
| 1913 | 1978 | 6,480 |
| 1914 | 1979 | 7,044 |
| 1915 | 1980 | 7,692 |
| 1916 | 1981 | 8,460 |
| 1917 | 1982 | 9,300 |
| 1918 | 1983 | 10,236 |
| 1919 | 1984 | 11,232 |
| 1920 | 1985 | 12,276 |
| 1921 | 1986 | 13,368 |
| 1922 | 1987 | 14,520 |
| 1923 | 1988 | 15,708 |

ATTACHMENT I
2022 COVERED COMPENSATION TABLE

| CALENDAR YEAR OF BIRTH | CALENDAR YEAR OF SOCIAL SECURITY RETIREMENT AGE | 2022 COVERED COMPENSATION TABLE II |
|------------------------------|---|--|
| 1924 | 1989 | 16,968 |
| 1925 | 1990 | 18,312 |
| 1926 | 1991 | 19,728 |
| 1927 | 1992 | 21,192 |
| 1928 | 1993 | 22,716 |
| 1929 | 1994 | 24,312 |
| 1930 | 1995 | 25,920 |
| 1931 | 1996 | 27,576 |
| 1932 | 1997 | 29,304 |
| 1933 | 1998 | 31,128 |
| 1934 | 1999 | 33,060 |
| 1935 | 2000 | 35,100 |
| 1936 | 2001 | 37,212 |
| 1937 | 2002 | 39,444 |
| 1938 | 2004 | 43,992 |
| 1939 | 2005 | 46,344 |
| 1940 | 2006 | 48,816 |
| 1941 | 2007 | 51,348 |
| 1942 | 2008 | 53,952 |
| 1943 | 2009 | 56,628 |
| 1944 | 2010 | 59,268 |
| 1945 | 2011 | 61,884 |
| 1946 | 2012 | 64,560 |
| 1947 | 2013 | 67,308 |
| 1948 | 2014 | 69,996 |
| 1949 | 2015 | 72,636 |
| 1950 | 2016 | 75,180 |
| 1951 | 2017 | 77,880 |
| 1952 | 2018 | 80,532 |
| 1953 | 2019 | 83,244 |
| 1954 | 2020 | 86,052 |
| 1955 | 2022 | 91,884 |
| 1956 | 2023 | 94,800 |
| 1957 | 2024 | 97,620 |
| 1958 | 2025 | 100,356 |
| 1959 | 2026 | 103,032 |
| 1960 | 2027 | 105,648 |
| 1961 | 2028 | 108,204 |
| 1962 | 2029 | 110,664 |
| 1963 | 2030 | 113,124 |
| 1964 | 2031 | 115,524 |

ATTACHMENT I
2022 COVERED COMPENSATION TABLE

| CALENDAR YEAR OF BIRTH | CALENDAR YEAR OF SOCIAL SECURITY RETIREMENT AGE | 2022 COVERED COMPENSATION TABLE II |
|------------------------------|---|--|
| 1965 | 2032 | 117,864 |
| 1966 | 2033 | 120,108 |
| 1967 | 2034 | 122,232 |
| 1968 | 2035 | 124,260 |
| 1969 | 2036 | 126,156 |
| 1970 | 2037 | 127,932 |
| 1971 | 2038 | 129,648 |
| 1972 | 2039 | 131,340 |
| 1973 | 2040 | 132,960 |
| 1974 | 2041 | 134,472 |
| 1975 | 2042 | 135,888 |
| 1976 | 2043 | 137,172 |
| 1977 | 2044 | 138,324 |
| 1978 | 2045 | 139,464 |
| 1979 | 2046 | 140,616 |
| 1980 | 2047 | 141,672 |
| 1981 | 2048 | 142,620 |
| 1982 | 2049 | 143,484 |
| 1983 | 2050 | 144,300 |
| 1984 | 2051 | 145,104 |
| 1985 | 2052 | 145,680 |
| 1986 | 2053 | 146,208 |
| 1987 | 2054 | 146,604 |
| 1988 | 2055 | 146,880 |
| 1989 and Later | 2056 and Later | 147,000 |

ATTACHMENT II
2022 ROUNDED COVERED COMPENSATION TABLE

| CALENDAR YEAR OF BIRTH | 2022 COVERED COMPENSATION ROUNDED |
|------------------------------|---|
| 1937 | \$ 39,000 |
| 1938 – 1939 | 45,000 |
| 1940 | 48,000 |
| 1941 | 51,000 |
| 1942 | 54,000 |
| 1943 | 57,000 |
| 1944 | 60,000 |
| 1945 | 63,000 |
| 1946 – 1947 | 66,000 |
| 1948 | 69,000 |
| 1949 | 72,000 |
| 1950 | 75,000 |
| 1951 | 78,000 |
| 1952 | 81,000 |
| 1953 | 84,000 |
| 1954 | 87,000 |
| 1955 | 93,000 |
| 1956 | 96,000 |
| 1957 – 1958 | 99,000 |
| 1959 | 102,000 |
| 1960 | 105,000 |
| 1961 | 108,000 |
| 1962 | 111,000 |
| 1963 | 114,000 |
| 1964 – 1965 | 117,000 |
| 1966 | 120,000 |
| 1967 – 1968 | 123,000 |
| 1969 | 126,000 |
| 1970 – 1971 | 129,000 |
| 1972 – 1973 | 132,000 |
| 1974 – 1975 | 135,000 |
| 1976 – 1978 | 138,000 |
| 1979 – 1980 | 141,000 |
| 1981 – 1984 | 144,000 |
| 1985 and Later | 147,000 |

DRAFTING INFORMATION

The principal author of this notice is Tom Morgan of the Office of the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). However, other personnel from the IRS participated in the development of this guidance. For further information regarding this notice, contact Mr. Morgan at 202-317-6700 or Christopher Denning at 202-317-5755 (not toll-free numbers).

Rev. Proc. 2022-8

SECTION 1. PURPOSE

This revenue procedure modifies Revenue Procedure 2022-5, 2022-1 IRB 256, by updating the procedures for Exempt Organizations determination letters with respect to the electronically submitted Form 1024, *Application for Recognition of Exemption Under Section 501(a) or Section 521 of the Internal Revenue Code*, which is the application used to apply for recognition of exemption as an entity described in § 501(a) (other than those described in § 501(c)(3) or § 501(c)(4)) and § 521. The modifications to Rev. Proc. 2022-5 made by this revenue procedure provide that the electronic submission process is the exclusive means of submitting a completed Form 1024, except for submissions eligible for the 90-day transition relief provided in section 4 of this revenue procedure. This revenue procedure also modifies which individuals or representatives are authorized to sign the Form 1024.

This revenue procedure also modifies and supersedes Revenue Procedure 72-5, 1972-1 CB 709, by updating procedures for issuing determination letters for religious and apostolic organizations seeking exemption under § 501(d). In addition, this revenue procedure modifies and supersedes Revenue Procedure 2015-17, 2015-7 IRB 599, by updating procedures for issuing determination letters and rulings on the exempt status of qualified non-profit health insurance issuers (QNHIs) described in § 501(c)(29).

SECTION 2. CHANGED SUBMISSION PROCESS

The IRS has revised and updated Form 1024 and provided for it to be electronically submitted at www.pay.gov. Organizations seeking determination under section 501(a) (other than those described in § 501(c)(3) or § 501(c)(4) and those seeking group rulings), including those organizations that have been required to submit letter requests to seek their determination (including those described in

§ 501(c)(11), (14), (16), (18), (21), (22), (23), (26), (27), (28) or (29), or under § 501(d)) are required to electronically submit the Form 1024 as of the effective date of this revenue procedure, except as provided in section 4. Organizations requesting determination under section 521 may also electronically submit the Form 1024 instead of Form 1028.

The electronic submission process for Form 1024 replaces the paper submission process for Form 1024 on January 3, 2022, subject to the transition relief provided in section 4 of this revenue procedure. Section 3 of this revenue procedure modifies Rev. Proc. 2022-5 to set forth procedures for issuing determination letters in response to electronically submitted Form 1024 applications. Unless otherwise modified in this revenue procedure, the provisions of Rev. Proc. 2022-5 continue to apply.

SECTION 3. MODIFICATIONS TO REVENUE PROCEDURE 2022-5

.01 Section 4.01 of Rev. Proc. 2022-5 is modified to read as follows:

.01 This section explains the general instructions for requesting determination letters. In addition to these general instructions, specific procedures apply to requests submitted by letter (as described in section 5 of this revenue procedure) and to requests for determinations submitted on Form 8940, *Request for Miscellaneous Determination* (as described in section 7 of this revenue procedure).

.02 The first paragraph of section 4.02(3) of Rev. Proc. 2022-5 is modified to read as follows:

(3) **Form 1024 application.** An organization seeking a determination letter from the Service recognizing tax-exempt status under § 501(c)(2), (5), (6), (7), (8), (9), (10), (11), (12), (13), (14), (15), (16), (17), (18), (19), (21), (22), (23), (25), (26), (27), (28), (29), or § 501(d) must electronically submit a completed Form 1024, *Application for Recognition of Exemption Under Section 501(a) or Section 521*. An organization seeking a determination letter from the Service recognizing tax-exempt status under § 521 may also electronically submit Form 1024.

.03 Section 4.02(5) of Rev. Proc. 2022-5 is modified to read as follows:

(5) **Form 1028 application.** An organization seeking recognition of exemption under § 521 may submit a completed Form 1028, *Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code*, along with Form 8718. Note that an organization seeking a determination letter from the Service recognizing tax-exempt status under § 521 may instead electronically submit the revised Form 1024.

.04 Section 4.04(7)(a) of Rev. Proc. 2022-5 is modified to read as follows:

(7) **Letter request.**

(a) **Letter applications.** A central organization that has previously received or is concurrently requesting recognition of its own tax-exempt status can request a group exemption letter by submitting a letter application along with Form 8718. *But see*, Section 3.02(11) of this revenue procedure.

.05 Section 4.04(2) of Rev. Proc. 2022-5 is modified to read as follows:

(2) **Individual or representative authorized to sign Form 1024.** In the case of a request for a determination letter made by filing Form 1024, an officer, a director, a trustee, or other official who is authorized to sign for the organization must sign the application. The signature of a representative authorized by a power of attorney who is not an officer, director, trustee, or other official of the organization will not satisfy the signature requirement for Form 1024. See the instructions to the form for more information on who may sign the application on behalf of an organization.

.06 The first two paragraphs of Section 4.09(1) of Rev. Proc. 2022-5 are modified to read as follows:

(1) **Procedures for requesting expedited handling.** Except for a request on the electronically submitted Form 1023, Form 1024, or Form 1024-A, the request for expedited handling must be made in writing, preferably in a separate letter sent with, or soon after filing, the request for the determination letter. If the request is not made in a separate letter, then the letter in which the determination letter request is made should say, at the top of the first page: “**Expedited Handling Is Requested. See page ___ of this letter.**”

In the case of the electronically submitted Form 1023, Form 1024, or Form

1024-A, a request for expedited handling must be indicated on the form and a supporting written statement must be submitted as an attachment with the completed application.

.07 Section 6.04 of Rev. Proc. 2022-5 is modified to read as follows:

.04 An organization applying for recognition of exemption must attach a completed Form 8718, *User Fee for Exempt Organization Determination Letter Request*, to its application, unless the organization is submitting Form 1023, Form 1023-EZ, Form 1024, or Form 1024-A. Form 8718 is an attachment related to user fees that is not, itself, a determination letter application.

.08 Section 6.06(1)(a) of Rev. Proc. 2022-5 is modified to read as follows:

(1) A completed application (other than a Form 1023-EZ), including a letter application, is one that:

(a) is signed or, in the case of a Form 1023, Form 1024, or Form 1024-A, is electronically signed by an authorized individual under penalties of perjury (see sections 4.04 and 4.06 of this revenue procedure);

.09 Section 6.08(2) of Rev. Proc. 2022-5 is modified to read as follows:

(2) **When an application is not submitted within 27 months of formation.** An organization that otherwise meets the requirements for tax-exempt status and the issuance of a determination letter but does not meet the requirements for recognition from date of formation will be recognized from the postmark date of its application or the submission date of its Form 1023, Form 1023-EZ, Form 1024, or Form 1024-A, as applicable.

.10 Section 14.06(1) of Rev. Proc. 2022-5 is modified to read as follows:

(1) **Payment of user fees for applications of recognition of exemption on**

Form 1023, Form 1023-EZ, Form 1024, or Form 1024-A. User fees for applications for recognition of exemption on Form 1023, Form 1023-EZ, Form 1024, or Form 1024-A must be paid through www.pay.gov.

.11 Section 14.07 of Rev. Proc. 2022-5 is modified to read as follows:

.07 Form 8718 is intended to be used as an attachment to applications other than Form 1023, Form 1023-EZ, Form 1024, or Form 1024-A for the attachment of the applicable user fee check.

.12 Section 15.01(1)(a) of Rev. Proc. 2022-5 is modified to read as follows:

(1) The following types of requests and applications handled by the EO Determinations Office should be sent to the Internal Revenue Service Center, at the address in section 15.01(2):

(a) applications for recognition of exemption on Form 1028;

.13 Section 15.02 of Rev. Proc. 2022-5 is modified to read as follows:

.02 Applications for recognition of exemption on Form 1023, Form 1023-EZ, Form 1024, and Form 1024-A are handled by the EO Determinations Office but must be submitted electronically online at www.pay.gov. Paper submissions of Form 1023, Form 1023-EZ, Form 1024, and Form 1024-A will not be accepted.

SECTION 4. TRANSITION RELIEF

.01 Except as provided in section 4.02, an organization seeking recognition of tax-exempt status under § 501(a) using Form 1024, including those that previously were required to submit a letter application but are required under section 3.02 to use Form 1024, must electronically submit the form and user fee online at www.pay.gov.

.02 For the 90-day period after the effective date of this revenue procedure, the Internal Revenue Service will accept for processing a completed paper Form 1024 from an organization that previously was required to submit the paper Form 1024 and is now required to submit the electronic Form 1024. For this period, the Service will also accept for processing a letter application from an organization that previously was required to submit a letter request and is now required to submit the electronic Form 1024. The paper Form 1024 or letter application must be accompanied by the correct user fee as described in Rev. Proc. 2022-5 prior to the modifications to the payment of user fees made by this revenue procedure and postmarked on or before the date that is 90 days after the effective date of this revenue procedure.

SECTION 5. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2022-5 is modified. Rev. Proc. 72-5 and Rev. Proc. 2015-17 are modified and superseded.

SECTION 6. EFFECTIVE DATE

This revenue procedure is effective January 3, 2022, the date this revenue procedure was announced by news release.

SECTION 7. DRAFTING INFORMATION

The principal author of this revenue procedure is Patrick Sternal of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). For further information regarding this revenue procedure contact Mr. Sternal at (202) 317-5800 (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.
Y—Corporation.
Z—Corporation.

Numerical Finding List¹

Bulletin 2022–4

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2020–27 through 2020–52 is in Internal Revenue Bulletin 2020–52, dated December 27, 2021.

Finding List of Current Actions on Previously Published Items¹

Bulletin 2022-4

¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2020-27 through 2020-52 is in Internal Revenue Bulletin 2020-52, dated December 27, 2021.

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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.