

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.

Bulletin No. 2023-41
October 10, 2023

ADMINISTRATIVE

Rev. Proc. 2023-32, page 1064.

This procedure publishes the amounts of unused housing credit carryovers allocated to qualified states under section 42(h)(3)(D) of the Code for calendar year 2023.

ADMINISTRATIVE, INCOME TAX

Notice 2023-68, page 1060.

Optional special per diem rates. This notice provides the 2023-2024 special per diem rates for taxpayers to use in substantiating the amount of ordinary and necessary business expenses incurred while traveling away from home. The notice includes (1) the special transportation industry rate, (2) the rate for the incidental expenses only deduction, and (3) the rates and list of high-cost localities for the high-low substantiation method.

EXEMPT ORGANIZATIONS

Announcement 2023-29, page 1064.

Revocation of IRC 501(c)(3) Organizations for failure to meet the code section requirements. Contributions made to the organizations by individual donors are no longer deductible under IRC 170(b)(1)(A).

INCOME TAX

Rev. Rul. 2023-19, page 1059.

Fringe benefits aircraft valuation formula. For purposes of section 1.61-21(g) of the Income Tax Regulations, relating to the rule for valuing non-commercial flights on employer-provided aircraft, the Standard Industry Fare Level (SIFL) cents-per-mile rates and terminal charge in effect for the second half of 2023 are set forth.

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 61. Gross Income Defined

26 CFR 1.61-21: Taxation of Fringe Benefits

Rev. Rul. 2023-19

For purposes of the taxation of fringe benefits under section 61 of the Internal

Revenue Code, section 1.61-21(g) of the Income Tax Regulations provides a rule for valuing noncommercial flights on employer-provided aircraft. Section 1.61-21(g)(5) provides an aircraft valuation formula to determine the value of such flights. The value of a flight is determined under the base aircraft valuation formula (also known as the Standard Industry Fare Level formula or SIFL) by multiplying the SIFL cents-per-mile rates applicable

for the period during which the flight was taken by the appropriate aircraft multiple provided in section 1.61-21(g)(7) and then adding the applicable terminal charge. The SIFL cents-per-mile rates in the formula and the terminal charge are calculated by the Department of Transportation (DOT) and are reviewed semi-annually.

The following charts set forth the terminal charge and SIFL mileage rates:

<i>Period During Which the Flight Is Taken</i>	<i>Terminal Charge</i>	<i>SIFL Mileage Rates</i>
7/1/23 - 12/31/23	\$52.98	Up to 500 miles = \$.2898 per mile 501-1500 miles = \$.2210 per mile Over 1500 miles = \$.2124 per mile

DRAFTING INFORMATION

The principal author of this revenue ruling is Kathleen Edmondson of the Office

of Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes). For further information regarding this revenue ruling, contact

Ms. Edmondson at (202) 317-6798 (not a toll-free number).

Part III

2023-2024 Special Per Diem Rates

Notice 2023-68

SECTION 1. PURPOSE

This annual notice provides the 2023-2024 special *per diem* rates for taxpayers to use in substantiating the amount of ordinary and necessary business expenses incurred while traveling away from home, specifically (1) the special transportation industry meal and incidental expenses (M&IE) rates, (2) the rate for the incidental expenses only deduction, and (3) the rates and list of high-cost localities for purposes of the high-low substantiation method.

SECTION 2. BACKGROUND

Rev. Proc. 2019-48, 2019-51 I.R.B. 1392 (or successor), provides rules for using a *per diem* rate to substantiate, under § 274(d) of the Internal Revenue Code and § 1.274-5 of the Income Tax Regulations, the amount of ordinary and necessary

business expenses paid or incurred while traveling away from home. Taxpayers using the rates and list of high-cost localities provided in this notice must comply with Rev. Proc. 2019-48 (or successor). Notice 2022-44, 2022-41 I.R.B. 277, provides the rates and list of high-cost localities for the period October 1, 2022, to September 30, 2023.

SECTION 3. SPECIAL M&IE RATES FOR TRANSPORTATION INDUSTRY

The special M&IE rates for taxpayers in the transportation industry are \$69 for any locality of travel in the continental United States (CONUS) and \$74 for any locality of travel outside the continental United States (OCONUS). *See* section 4.04 of Rev. Proc. 2019-48 (or successor).

SECTION 4. RATE FOR INCIDENTAL EXPENSES ONLY DEDUCTION

The rate for any CONUS or OCONUS locality of travel for the incidental expenses only deduction is \$5 per day.

See section 4.05 of Rev. Proc. 2019-48 (or successor).

SECTION 5. HIGH-LOW SUBSTANTIATION METHOD

1. *Annual high-low rates.* For purposes of the high-low substantiation method, the *per diem* rates in lieu of the rates described in Notice 2022-44 (the *per diem* substantiation method) are \$309 for travel to any high-cost locality and \$214 for travel to any other locality within CONUS. The amount of the \$309 high rate and \$214 low rate that is treated as paid for meals for purposes of § 274(n) is \$74 for travel to any high-cost locality and \$64 for travel to any other locality within CONUS. *See* section 5.02 of Rev. Proc. 2019-48 (or successor). The *per diem* rates in lieu of the rates described in Notice 2022-44 (the meal and incidental expenses only substantiation method) are \$74 for travel to any high-cost locality and \$64 for travel to any other locality within CONUS.

2. *High-cost localities.* The following localities have a federal *per diem* rate of \$261 or more, and are high-cost localities for the specified portion of the calendar year:

Key City	County or Other Defined Location	Portion of Calendar Year
Alabama		
Gulf Shores	Baldwin	June 1 – July 31
Arizona		
Phoenix/Scottsdale	Maricopa	February 1 – March 31
Sedona	City limits of Sedona	October 1 – September 30
California		
Mill Valley/San Rafael/Novato	Marin	October 1 – October 31 and June 1 – September 30
Monterey	Monterey	June 1 – August 31
Napa	Napa	October 1 – September 30
Oakland	Alameda	October 1 – September 30
San Diego	San Diego	October 1 – September 30
San Francisco	San Francisco	October 1 – September 30
San Luis Obispo	San Luis Obispo	June 1 – August 31
San Mateo/Foster City/Belmont	San Mateo	October 1 – September 30
Santa Barbara	Santa Barbara	October 1 – September 30
Santa Monica	City limits of Santa Monica	October 1 – September 30

Key City	County or Other Defined Location	Portion of Calendar Year
Sunnyvale/Palo Alto/San Jose	Santa Clara	October 1 – September 30
Yosemite National Park	Mariposa	October 1 – September 30
Colorado		
Aspen	Pitkin	October 1 – March 31 and June 1 – September 30
Denver/Aurora	Denver, Adams, Arapahoe, and Jefferson	October 1 – October 31 and April 1 – September 30
Grand Lake	Grand	December 1 – March 31
Silverthorne/Breckenridge	Summit	October 1 – March 31 and June 1 – September 30
Steamboat Springs	Routt	December 1 – March 31
Telluride	San Miguel	October 1 – September 30
Vail	Eagle	October 1 – September 30
Delaware		
Lewes	Sussex	July 1 – August 31
District of Columbia		
Washington, D.C. (also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (See also Maryland and Virginia)		October 1 – June 30 and September 1 – September 30
Florida		
Boca Raton/Delray Beach/Jupiter	Palm Beach and Hendry	December 1 – April 30
Bradenton	Manatee	February 1 – March 31
Cocoa Beach	Brevard	February 1 – March 31
Fort Lauderdale	Broward	January 1 – April 30
Fort Myers	Lee	December 1 – March 31
Fort Walton Beach/DeFuniak Springs	Okaloosa and Walton	June 1 – July 31
Gulf Breeze	Santa Rosa	June 1 – July 31
Key West	Monroe	October 1 – September 30
Miami	Miami-Dade	December 1 – May 31
Naples	Collier	December 1 – April 30
Panama City	Bay	June 1 – July 31
Pensacola	Escambia	June 1 – July 31
Punta Gorda	Charlotte	February 1 – March 31
Sarasota	Sarasota	February 1 – April 30
Sebring	Highlands	February 1 – March 31
Stuart	Martin	February 1 – March 31
Tampa/St. Petersburg	Pinellas and Hillsborough	January 1 – April 30
Vero Beach	Indian River	October 1 – September 30
Georgia		
Atlanta	Fulton and Dekalb	January 1 – March 31
Jekyll Island/Brunswick	Glynn	March 1 – July 31
Idaho		
Sun Valley/Ketchum	Blaine and Elmore	December 1 – March 31 and June 1 – September 30

Key City	County or Other Defined Location	Portion of Calendar Year
Illinois		
Chicago	Cook and Lake	October 1 – November 30 and April 1 – September 30
Maine		
Bar Harbor/Rockport	Hancock and Knox	October 1 – October 31 and July 1 – September 30
Kennebunk/Kittery/Sanford	York	July 1 – August 31
Portland	Cumberland and Sagadahoc	October 1 – October 31 and July 1 – September 30
Maryland		
Ocean City	Worcester	July 1 – August 31
Washington, D.C. Metropolitan Area	Montgomery and Prince George's	October 1 – June 30 and September 1 – September 30
Massachusetts		
Boston/Cambridge	Suffolk and City of Cambridge	October 1 – September 30
Falmouth	City limits of Falmouth	May 1 – August 31
Hyannis	Barnstable less the City of Falmouth	July 1 – August 31
Martha's Vineyard	Dukes	October 1 – September 30
Nantucket	Nantucket	October 1 – September 30
Michigan		
Mackinac Island	Mackinac	July 1 – August 31
Petoskey	Emmet	July 1 – August 31
Traverse City	Grand Traverse	July 1 – August 31
Minnesota		
Duluth	St. Louis	October 1 – October 31 and June 1 – September 30
Montana		
Big Sky/West Yellowstone/Gardiner	Gallatin and Park	June 1 – September 30
Kalispell/Whitefish	Flathead	July 1 – August 31
Missoula	Missoula	June 1 – September 30
New Jersey		
Toms River	Ocean	July 1 – August 31
New Mexico		
Carlsbad	Eddy	October 1 – September 30
New York		
Glens Falls	Warren	July 1 – August 31
Lake Placid	Essex	July 1 – August 31
New York City	Bronx, Kings, New York, Queens, and Richmond	October 1 – December 31 and March 1 – September 30
Saratoga Springs/Schenectady	Saratoga and Schenectady	July 1 – August 31
North Carolina		
Kill Devil Hills	Dare	April 1 – September 30
Oregon		
Eugene/Florence	Lane	June 1 – July 31
Lincoln City	Lincoln	July 1 – August 31
Seaside	Clatsop	July 1 – August 31

Key City	County or Other Defined Location	Portion of Calendar Year
Pennsylvania		
Hershey	Hershey	June 1 – August 31
Philadelphia	Philadelphia	October 1 – November 30, March 1 – June 30, and September 1 – September 30
Rhode Island		
Jamestown/Middletown/Newport	Newport	October 1 – October 31 and June 1 – September 30
South Carolina		
Charleston	Charleston, Berkeley, and Dorchester	October 1 – September 30
Hilton Head	Beaufort	March 1 – August 31
Myrtle Beach	Horry	June 1 – August 31
Tennessee		
Nashville	Davidson	October 1 – September 30
Utah		
Moab	Grand	October 1 – October 31 and March 1 – September 30
Park City	Summit	October 1 – September 30
Virginia		
Virginia Beach	City of Virginia Beach	June 1 – August 31
Wallops Island	Accomack	July 1 – August 31
Washington, D.C. Metropolitan Area	Cities of Alexandria, Falls Church, and Fairfax; Counties of Arlington and Fairfax	October 1 – June 30 and September 1 – September 30
Vermont		
Manchester	Bennington	October 1 – October 31 and August 1 – September 30
Montpelier	Washington	October 1 – October 31 and August 1 – September 30
Washington		
Port Angeles/Port Townsend	Clallam and Jefferson	July 1 – August 31
Seattle	King	October 1 – October 31 and May 1 – September 30
Wyoming		
Cody	Park	June 1 – September 30
Jackson/Pinedale	Teton and Sublette	October 1 – September 30

3. *Changes in high-cost localities.* The list of high-cost localities in this notice differs from the list of high-cost localities in section 5 of Notice 2022-44.

- a. The following localities have been added to the list of high-cost localities: Yosemite National Park, California; Tampa/St. Petersburg, Florida; Atlanta, Georgia; Missoula, Montana; Saratoga Springs/Schenectady, New York; Eugene/Florence, Oregon; Montpelier, Vermont.
- b. The following localities have changed the portion of the year in which they are high-cost localities: San Diego, California; District of Columbia (see also Maryland and Virginia); Fort Lauderdale, Florida; Fort Myers, Florida; Fort Walton Beach/DeFuniak Springs, Florida; Miami, Florida; Vero Beach, Florida; Portland, Maine; Washington, D.C. Metropolitan Area in Maryland (Counties of Montgomery and Prince George’s); Hilton Head, South Carolina; Manchester, Vermont; Washington, D.C. Metropolitan Area in Virginia (Cities of Alexandria, Falls Church, and Fairfax; Counties of Arlington and Fairfax); Seattle, Washington.
- c. The following localities have been removed from the list of high-cost localities: Los Angeles, California; Durango, Colorado; Portland, Oregon; Vancouver, Washington.

SECTION 6. EFFECTIVE DATE

This notice is effective for *per diem* allowances for lodging, meal and incidental expenses, or for meal and incidental expenses only, that are paid to any employee on or after October 1, 2023, for travel away from home on or after October 1, 2023. For purposes of computing the amount allowable as a deduction for travel away from home, this notice is effective for meal and incidental expenses or for incidental expenses only paid or incurred on or after October 1, 2023. See sections 4.06 and 5.04 of Rev. Proc. 2019-48 (or successor) for transition rules for the last 3 months of calendar year 2023.

SECTION 7. EFFECT ON OTHER DOCUMENTS

Notice 2022-44 is superseded.

DRAFTING INFORMATION

The principal author of this notice is C. Dylan Durham of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding this notice contact Mr. Durham at (202) 317-7005 (not a toll-free number).

26 CFR 601.105: Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability. (Also: Part I, §§ 6011, 6662, 6662A, 6707A; 1-6011-4.)

Rev. Proc. 2023-32

SECTION 1. PURPOSE

This revenue procedure publishes the amounts of unused housing credit carryovers allocated to qualified states under § 42(h)(3)(D) of the Internal Revenue Code for calendar year 2023.

SECTION 2. BACKGROUND

Rev. Proc. 2019-45, 2019-48 I.R.B. 524, provides guidance to state housing credit agencies of qualified states on the procedure for requesting an allocation of unused housing credit carryovers under § 42(h)(3)(D). The amount of unused housing credit carryovers allocated to qualified states for a calendar year from a national pool of unused credit authority (the National Pool) is published by the Internal Revenue Service in the Internal Revenue Bulletin. This revenue procedure publishes these amounts for calendar year 2023.

SECTION 3. PROCEDURE

The unused housing credit carryover amount allocated from the National Pool by the Secretary to each qualified state for calendar year 2023 is as follows:

<i>Qualified State</i>	<i>Amount Allocated</i>
Connecticut	54,370
Delaware	15,269
Florida	333,529
Georgia	163,623
Illinois	188,649
Maryland	92,430
Massachusetts	104,684
Michigan	150,447
Minnesota	85,721
Montana	16,836
Nebraska	29,506
Nevada	47,646
New Jersey	138,866
New Mexico	31,686
New York	295,030
North Carolina	160,415
Ohio	176,265
Oregon	63,575
Pennsylvania	194,496
Rhode Island	16,399
South Dakota	13,641
Texas	450,249
Utah	50,690
Vermont	9,702
Virginia	130,198
Washington	116,736
West Virginia	26,616
Wisconsin	88,350

EFFECTIVE DATE

This revenue procedure is effective for allocations of housing credit dollar amounts attributable to the National Pool component of a qualified state's housing credit ceiling for calendar year 2023.

Section 42—Low-Income Housing Credit.

26 CFR 1.42-14. Allocation rules for post-1989 State housing credit ceiling amounts.

Guidance is provided to state housing credit agencies of qualified states that request an allocation of unused housing credit carryover under section 42(h)(3)(D) of the Internal Revenue Code. See Rev. Proc. 2023-32.

DRAFTING INFORMATION

The principal author of this revenue procedure is Dillon Taylor of the Office of Associate Chief Counsel (Passthroughs and Special Industries). For further information regarding this revenue procedure,

contact Mr. Taylor at (202) 317-4137 (not a toll-free number).

Part IV

Deletions From Cumulative List of Organizations, Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2023-29

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The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the IRS will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the IRS is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on OCTOBER 10, 2023 and would end on the date the court first determines the organization is not described in section 170(c)(2) as more particularly set for in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

	Effective Date of Revocation	LOCATION
SHENANDALE GUN CLUB	01/01/2020	STAUNTON, VA
FIRM FOUNDATION ACADEMY	01/01/2020	CLEARWATER, FL
RURAL ADVANCEMENT INSTITUTE	01/01/2020	PITTSBORO, NC

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

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2023–27 through 2023–52 is in Internal Revenue Bulletin 2023–52, dated December 27, 2023.

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2023–27 through 2023–52 is in Internal Revenue Bulletin 2023–52, dated December 27, 2023.

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