

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.

INCOME TAX

Notice 97-36, page 6.

Net operating losses; specified liability losses. Taxpayers are informed that the characterization of certain net operating losses as specified liability losses under Code section 172(f) is improper, and that the Service will closely scrutinize claims for refund and applications for tentative carryback adjustments that are attributed to specified liability losses.

EXEMPT ORGANIZATIONS

Announcement 97-63, page 8.

A list is given of organizations now classified as private foundations.

Announcement 97-65, page 9.

The Christian Home Endowment Foundation, Wilmington, DE, no longer qualifies as an organization to which contributions are deductible under section 170 of the Code.

Announcement 97-66, page 9.

Announcement 97-54, 1997-22 I.R.B. 23, regarding the names of organizations that no longer qualify as organi-

zations described in section 170(c)(2) of the Code, is corrected.

EMPLOYMENT TAX

T.D. 8721, page 4.

Final regulations under section 3406 of the Code relate to the establishment of Taxpayer Identification Number (TIN) matching programs and remove the temporary regulations pertaining to the establishment of the TIN matching program.

ADMINISTRATIVE

Rev. Proc. 97-31, page 6.

TIN matching; backup withholding. Procedures are provided under which federal agencies may submit the payee name and taxpayer identification number combinations. The Service will inform the agency whether the names and TINs match the information in the Service's database for this program.

Announcement 97-64, page 9.

This announcement clarifies the 1997 Form W-2 instructions for reporting employer-provided adoption benefits.

Mission of the Service

The purpose of the Internal Revenue Service is to collect the proper amount of tax revenue at the least cost; serve the public by continually improving the

quality of our products and services; and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency, and fairness.

Statement of Principles of Internal Revenue Tax Administration

The function of the Internal Revenue Service is to administer the Internal Revenue Code. Tax policy for raising revenue is determined by Congress.

With this in mind, it is the duty of the Service to carry out that policy by correctly applying the laws enacted by Congress; to determine the reasonable meaning of various Code provisions in light of the Congressional purpose in enacting them; and to perform this work in a fair and impartial manner, with neither a government nor a taxpayer point of view.

At the heart of administration is interpretation of the Code. It is the responsibility of each person in the Service, charged with the duty of interpreting the law, to try to find the true meaning of the statutory provision and not to adopt a strained construction in the belief that he or she is "protecting the revenue." The revenue is properly protected only when we ascertain and apply the true meaning of the statute.

The Service also has the responsibility of applying and administering the law in a reasonable, practical manner. Issues should only be raised by examining officers when they have merit, never arbitrarily or for trading purposes. At the same time, the examining officer should never hesitate to raise a meritorious issue. It is also important that care be exercised not to raise an issue or to ask a court to adopt a position inconsistent with an established Service position.

Administration should be both reasonable and vigorous. It should be conducted with as little delay as possible and with great courtesy and considerateness. It should never try to overreach, and should be reasonable within the bounds of law and sound administration. It should, however, be vigorous in requiring compliance with law and it should be relentless in its attack on unreal tax devices and fraud.

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 and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents of a permanent nature are consolidated semi-annually into Cumulative Bulletins, which are sold on a single-copy basis.

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 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.

With the exception of the Notice of Proposed Rulemaking and the disbarment and suspension list included in this part, none of these announcements are consolidated in the Cumulative Bulletins.

The first Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a quarterly and semiannual basis, and are published in the first Bulletin of the succeeding quarterly and semiannual period, respectively.

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Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 3406.—Backup Withholding

26 CFR 31.3406(j)-1: Taxpayer Identification Number (TIN) matching program.

T.D. 8721

DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR Parts 31 and 35a

Taxpayer Identification Number (TIN) Matching Program

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final regulations on the establishment of Taxpayer Identification Number (TIN) matching programs and removes the temporary regulations on the establishment of a TIN matching program. These regulations reflect changes to the law made by the Interest and Dividend Tax Compliance Act of 1983. They affect payors, brokers, and payees of certain reportable payments and provide guidance necessary to comply with the law.

DATES: These regulations are effective June 18, 1997.

FOR FURTHER INFORMATION CONTACT: Renay France, (202) 622-6232 (not a toll-free call).

SUPPLEMENTARY INFORMATION:

Background

On March 22, 1994, the Internal Revenue Service (IRS) published proposed (IA-8-92[1994-1 C.B. 795]) and temporary regulations (T.D. 8523 [1994-1 C.B. 271]) in the **Federal Register** (59 FR 13470 and 13455, respectively) for the establishment of a TIN matching program (the matching program) by the Commissioner. The proposed regulations would allow payors to check the accuracy of a name/TIN combination before filing the related information return. The proposed regulations solicited written comments and set a date for a public hearing on the regulations. No one requested to speak at the hearing; therefore, none was held.

The proposed regulations provide that a payor's decision whether to participate in the matching program and any matching details received through the match-

ing program are not taken into account in determining whether a payor has reasonable cause under section 6724(a) that will avoid a penalty under section 6721(a) for the failure to file a correct information return or under section 6722 for the failure to furnish a correct payee statement. Several commentators suggested that if a payor submits a name/TIN combination under the matching program and is not informed by the IRS that the TIN is incorrect, the payor will have established reasonable cause under section 6724(a) should the IRS later determine that the same TIN filed on a subsequent information return is incorrect. In response to the comment, the final regulations provide that neither a payor's nonparticipation in a matching program nor the results obtained from participating in a matching program will adversely affect the payor's reasonable cause defense and that the extent to which a payor may establish reasonable cause by participating in a TIN matching program will be set forth in the guidance establishing the program.

Additional comments suggested modification of IRS information returns (Forms 1099). A modified form would allow a payor to indicate that it contacted the IRS for matching of the name/TIN combination on the information return and was not informed that the name/TIN combination was incorrect. The IRS will consider the feasibility of adopting this suggestion when a TIN matching program is established.

The Prototype

On May 9, 1994, the IRS instituted a two-year prototype of an online TIN matching program to test its operational feasibility on a nationwide basis. The prototype permitted a maximum of 200 payors of reportable payments, as defined in section 3406(b)(1), to volunteer to participate in the prototype and have their payees' name/TIN combinations matched with records of the IRS prior to filing the related information return. The prototype operated for only eleven months; a fire destroyed the computer system dedicated to this project. During the operation of the prototype approximately 120 payors made 55,795 name/TIN inquiries.

Due to fiscal constraints, the IRS has no current plans to implement a TIN matching program that will be available to all payors of reportable payments and

has no current plans to replace the destroyed computer system needed to implement an online TIN matching program.

Explanation of Provisions

The final regulations permit the IRS to establish varied matching programs by published guidance as circumstances warrant. In general, under a matching program, a participating payor of a reportable payment (as defined in section 3406(b)(1) of the Internal Revenue Code) may, prior to filing an information return, contact the IRS concerning the TIN furnished by a payee. Upon receiving the inquiry, the IRS will inform the payor whether or not the name/TIN combination furnished matches any name/TIN combination maintained by the IRS. (Informing a payor of a nonmatch will not constitute a notice to commence backup withholding under section 3406(a)(1)(B) due to an incorrect name/TIN combination.) If the name/TIN combination does not match, the payor has the opportunity to contact the payee for correction before filing an information return, thus reducing the likelihood that the payor will be notified to start backup withholding under section 3406(a)(1)(B). In order to assist a payor to obtain correct name/TIN combinations, a particular matching program may categorize nonmatching name/TIN combinations. For example, the matching program may indicate that the TIN is assigned to another name in the data base being used or that the TIN is not assigned in the data base being used.

Pursuant to the authority contained in the final regulations, the IRS will implement a TIN matching program for federal agencies. This program will allow federal agencies to request that the IRS match the name/TIN combinations of vendors to whom the agencies make payments reportable under section 6041. The operational details of this matching program are set forth in Revenue Procedure 97-31, appearing in the Internal Revenue Bulletin 1997-26, dated June 30, 1997.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined

that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the notice of proposed rulemaking preceding the regulations was issued prior to March 29, 1996, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, the IRS submitted the notice of proposed rulemaking preceding these regulations to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal author of these regulations is Renay France, Office of the Assistant Chief Counsel (Income Tax and Accounting), IRS. However, other personnel from the IRS and Treasury Department participated in their development.

* * * * *

Adoption of Amendments to the Regulations

Accordingly, 26 CFR parts 31 and 35a are amended as follows:

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Paragraph 1. The authority citation for part 31 is amended by adding the following entry in numerical order to read as follows:

Authority: 26 U.S.C. 7805 * * *

Section 31.3406(j)-1 also issued under 26 U.S.C. 3406(i). * * *

Par. 2. Section 31.3406(j)-1 is added to subpart E to read as follows:

§ 31.3406(j)-1 *Taxpayer Identification Number (TIN) matching program.*

(a) *The matching program.* Under section 3406(i), the Commissioner has

the authority to establish Taxpayer Identification Number (TIN) matching programs. The Commissioner may prescribe in a revenue procedure (see § 601.601-(d)(2) of this chapter) or other appropriate guidance the scope of and the terms and conditions of participating in any TIN matching program. In general, under a matching program, prior to filing information returns with respect to reportable payments as defined under section 3406(b)(1), a payor of those reportable payments who is entitled to participate in the matching program may contact the Internal Revenue Service (IRS) with respect to the TIN furnished by a payee who has received or is likely to receive a reportable payment. The IRS will inform the payor whether or not a name/TIN combination furnished by the payee matches a name/TIN combination maintained in the data base utilized for the particular matching program.

(b) *Notice of incorrect TIN.* No matching details received by a payor through a matching program will constitute a notice regarding an incorrect name/TIN combination under § 31.3406(d)-5(c) for purposes of imposing backup withholding under section 3406(a)(1)(B).

(c) *Application of section 3406(f).* The provisions of section 3406(f), relating to confidentiality of information, apply to any matching details received by a payor through the matching program. A payor may not take into account any such matching details in determining whether to open or close an account with a payee.

(d) *Reasonable cause.* The IRS will not use either a payor's decision not to participate in an available TIN matching program or the results received by a payor from participation in a TIN matching program implemented under the authority of this section as a basis to assert that the payor lacks reasonable cause under section 6724(a) for the

failure to file an information return under section 6721 or to furnish a correct payee statement under section 6722. If the establishment of reasonable cause may be relevant to a substantial number of the participants in a TIN matching program implemented under the authority of this section, the extent to which, if any, a payor may establish reasonable cause by participating in the TIN matching program will be set forth in the guidance establishing the program.

(e) *Definition of account.* *Account* means any account, instrument, or other relationship with a payor and with respect to which a payor has made or is likely to make a reportable payment as defined in section 3406(b)(1).

(f) *Effective date.* The provisions of this section are effective on and after June 18, 1997.

PART 35a—TEMPORARY EMPLOYMENT TAX REGULATIONS UNDER THE INTEREST AND DIVIDEND TAX COMPLIANCE ACT OF 1983

Par. 3. The authority citation for part 35a is amended by removing the entry for § 35a.3406-3 to read in part as follows:

Authority: 26 U.S.C. 7805. * * *

§ 35a.3406-3 [Removed]

Par. 4. Section 35a.3406-3 is removed.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

Donald C. Lubick,
Acting Assistant Secretary of the Treasury.

(Filed by the Office of the Federal Register on June 18, 1997, 8:45 a.m., and published in the issue of the Federal Register for 62 F.R. 33008)

Part III. Administrative, Procedural, and Miscellaneous

Specified Liability Losses

Notice 97-36

This notice addresses the improper characterization by some taxpayers of net operating losses as specified liability losses under § 172(f)(1)(B)(i) of the Internal Revenue Code. In addition, this notice informs taxpayers that the Internal Revenue Service will closely scrutinize claims for refund and applications for tentative carryback adjustments under § 6411(a) that the taxpayer attributes to a specified liability loss under § 172(f)(1). Claims for refund filed on Form 1120X, Amended U.S. Corporation Income Tax Return, after June 11, 1997, must identify the specific type of specified liability loss claimed.

Section 172(a) permits a deduction for a taxpayer's net operating loss carryovers and carrybacks. Section 172(b)(1)(A)(i) generally allows a net operating loss to be carried back up to 3 taxable years preceding the taxable year of the loss (the "loss year"). However, § 172(b)(1)(C) generally allows the portion of a net operating loss qualifying as a specified liability loss to be carried back up to 10 taxable years preceding the loss year.

Section 172(f)(1)(B)(i) includes within the term "specified liability loss" the portion of a net operating loss attributable to an amount allowable as a deduction under Chapter 1 of the Code with respect to a liability arising out of a federal or state law if the act (or failure to act) giving rise to the liability occurs at least 3 years before the beginning of the loss year (the "3-year act requirement").

The Service has received income tax refund claims based on the carryback of amounts purported to be specified liability losses that rely on incorrect interpretations of § 172(f)(1)(B)(i). These claims inappropriately treat as specified liability losses amounts attributable to routine current year costs. For example, some taxpayers interpret the 3-year act requirement to be satisfied if they can identify a connection between the liability and any act (or failure to act) occurring at least 3 years before the loss year, no matter how remote the connection between the liability and the act. Thus, they claim that current year costs, such as auditing fees incurred to comply with federal securities law requirements to file independently certified annual

financial statements, are specified liability losses. The premise of the claim is that the act giving rise to these annual fees was the corporation's first public stock offering, which caused the corporation to become subject to federal securities laws, and this act occurred at least 3 years before the loss year.

The Service believes that interpreting the specified liability loss provisions in this manner is plainly contrary to the intent and purpose of § 172(f)(1)(B)(i), and that expenses such as those described above do not give rise to specified liability losses. The Treasury Department and the Service intend to issue regulations that will address the requirements of § 172(f)(1)(B). In addition, the Service will closely scrutinize claims for refund and applications for tentative carryback adjustments under § 6411(a) that the taxpayer attributes to a specified liability loss under § 172(f)(1)(B). A taxpayer that files Form 1120X after June 11, 1997, to claim a refund based, in whole or in part, on the carryback of any specified liability loss must identify, in Part II of the form, the portion of the loss attributable to a product liability and the portion attributable to a federal or state law or tort liability.

DRAFTING INFORMATION: The principal author of this notice is Forest Boone of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this notice, contact Mr. Boone at (202) 622-4960 (not a toll-free call).

26 CFR 601.602: Tax forms and instructions. (Also Part I, Section 3406; 31.3406(d)-5.)

Rev. Proc. 97-31

SECTION 1. PURPOSE

This revenue procedure sets forth procedures for the Federal Agency TIN Matching Program (Program). Under the Program, a participating federal agency may, prior to filing an information return with respect to a payee, submit to the Internal Revenue Service the Taxpayer Identification Number (TIN) furnished by the payee. The Service then will inform the agency whether or not the name/TIN combination furnished by the payee matches a name/TIN combination maintained by the Service in the data base utilized for the Program. The Program is intended to reduce the number of notices of an incorrect name/TIN

combination issued under § 31.3406(d)-5(c) of the Employment Tax Regulations for backup withholding purposes under section 3406(a)(1)(B) of the Internal Revenue Code.

SECTION 2. BACKGROUND

.01 Section 3406(a)(1) provides that backup withholding applies when a reportable payment is made to an account if either:

(1) the payor has not received the payee's TIN at the time of the payment, or

(2) the TIN furnished by the payee to the payor has been determined to be incorrect and the payee has not furnished the correct TIN in a timely manner.

.02 Section 31.3406(j)-1(a) provides that the Commissioner has the authority to establish TIN matching programs and may prescribe by revenue procedure or other guidance the terms and conditions for participating in such a program.

.03 Section 31.3406(j)-1(b) provides that no matching details received by a payor through a TIN matching program will constitute a notice regarding an incorrect name/TIN combination under § 31.3406(d)-5(c).

.04 Section 31.3406(j)-1(c) provides that § 3406(f), relating to confidentiality of information, applies to any matching details received by a payor through a TIN matching program. A payor may not take into account any such matching details in determining whether to open or close an account with a payee.

SECTION 3. DEFINITIONS

.01 The term "agency" means a federal agency that files information returns reflecting reportable payments made by that agency.

.02 The term "participant" means an agency that has been accepted to participate in the Program.

.03 The term "payee" means a person with respect to whom a reportable payment (as defined in § 3406(b)(1)) has been made or is likely to be made by an agency.

.04 The term "account" means any account, instrument, or other relationship with a payee (such as a contract) with respect to which an agency has made or is likely to make a reportable payment. See § 31.3406(j)-1(e).

.05 For purposes of this revenue procedure, the term "TIN" means the Tax-

payer Identification Number of a payee that is either an Employer Identification Number (EIN), a Social Security Number (SSN), or an IRS Individual Taxpayer Identification Number (ITIN).

SECTION 4. SCOPE

This revenue procedure applies only to agencies that have applied and been accepted to participate in the Program under section 5 of this revenue procedure. Agencies may submit data only after being accepted as participants in the Program. Further, participants may submit name/TIN data only with respect to account payments made on or after January 1, 1997. Publication 2108, Specifications for Federal Agencies, TIN Matching Program, contains the format and processing specifications for transmitting the name/TIN data and the procedures for operation of the Program. The Program does not permit online or other direct access by a participant to Service or Social Security Administration databases.

SECTION 5. APPLICATION AND ACCEPTANCE

.01 *Memorandum of Understanding.* To apply to participate in the Program, an agency must submit two completed copies of the form Memorandum of Understanding (MOU), as provided in Publication 2108, setting forth its understanding of, and agreement to comply with, the requirements of section 6 of

this revenue procedure. The completed MOU must include the name of the agency and the name, address, and telephone number of a contact person. The MOU must be signed by a duly authorized representative of the agency.

.02 *Address for submitting MOU.* The completed copies of the MOU must be submitted by the agency to:

Internal Revenue Service
Office of Payer Compliance
CP:EX:ST:PC
1111 Constitution Ave., NW
Washington, DC 20224

.03 *Acceptance.* If an agency is accepted to participate in the Program, the Service will return one signed copy of the MOU to the agency and assign the agency a Transmitter Control Code (TCC). Upon receipt of the accepted MOU, the agency may begin submitting name/TIN data in accordance with the instructions in Publication 2108 and the MOU.

SECTION 6. REQUIREMENTS FOR PARTICIPATION

Participants in the Program must:

.01 comply with all requirements of this revenue procedure, Publication 2108, and the MOU;

.02 transmit for matching only name/TIN combinations relating to accounts (as defined in section 3.04 of this revenue procedure) with respect to which a reportable payment is made, or likely to be made, on or after January 1, 1997;

.03 transmit only name/TIN combinations that have not been previously transmitted for matching by that participant;

.04 use information obtained from the Program only for backup withholding purposes, and not disclose or use this information for any unauthorized or prohibited purpose. *See* § 3406(f);

.05 use only the TCC provided by the Service; and

.06 cooperate fully in providing to the Service necessary information so the Service can measure the effectiveness and correct use of the Program.

SECTION 7. EFFECTIVE DATE

The Service intends that the Program will be operational beginning on the later of July 1, 1997, or the date the necessary updates to the relevant systems of records are effective. However, the Service will accept an MOU from an agency wishing to participate in the Program and name/TIN data transmitted by a participant beginning on June 18, 1997.

DRAFTING INFORMATION

The principal authors of this revenue procedure are Luetta Donalds of the Office of Payer Compliance and Nancy Rose of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue procedure, contact Ms. Donalds at (202) 622-8753, or Ms. Rose at (202) 622-4910 (not toll-free calls).

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 97-63

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Alternative Lifestyle Scholarship Organization, Inc., Los Angeles, CA
American Association for the Advance of Atheism, Inc., San Diego, CA
American Association of Center Cancer Registries, Inc., Santa Barbara, CA
American Educational Development Agency, Oakland, CA
American Homeowners Resource Center, San Juan Capistrano, CA
American Therapeutic Recreation, Hattiesburg, MS
Anaktuvuk Pass Health Corporation, Anaktuvuk Pass, AK
Angelica Group Homes Thomas & Williams Foundation, La Verne, CA
Animal Support Foundation of Lewis County, Winlock, WA
Another Helping Hand, Los Angeles, CA
Barrow-Civic Theatre Foundation, Pittsburgh, PA
Bedford Historical Foundation Inc., Bedford, TX
Boyertown Wrestling Demons, Boyertown, PA
Breakfast Optimist Club of Dundalk Foundation, Inc., Dundalk, MD
Broken Heart Ministries, Newport, TN
CAPRA Inc., Charlottesville, VA
Catoctin Foundation, Waterford, VA
Central Florida Alliance of the SE Consortium Minorities Engineering, Merritt Island, FL
Central Pecos Valley Jim Wilson Crusade, Inc., Hope, NM

Child Development and Training Centers of Virginia, Inc., Virginia Beach, VA
Coalition Against Substance Abuse for Jefferson Cocasa, Inc., Madison, IN
Colorado Aquarium Inc., Denver, CO
Community Service Corporation, Washington, DC
Compassionate Ministries Inc., Tulsa, OK
Coral Springs City Centre Inc., Coral Springs, FL
Creative Housing Resources Inc., Berkley, MI
Demand-Side Management Training Institute, Bala Cynwyd, PA
Free Flyght Gym Comet Gymnastics, Commerce City, CO
Friends & Family Inc., Washington, MI
Friends of the American Pilgram Chorus, Los Angeles, CA
Friends of the Cape Canaveral Library, Inc., Cape Canaveral, FL
Friends of the College Park Airport, Inc., College Park, MD
Galveston Central Little League, Galveston, TX
Grand Rapids Scottish Society, Grand Rapids, MI
Greater Morris County Junior School Coaches Association, Inc., Dover, NJ
Greensboro Childrens Museum, Greensboro, NC
Guatemalan-Maya Center Inc., Lake Worth, FL
Harrison County Historic Preservation, Inc., Marshall, TX
Hollywood & Vine Recovery Center, Inc., Los Angeles, CA
Horizons Repertory Theatre Inc., Miami, FL
Hotba Fire Safety House Project, Waco, TX
Housing Our People Inc., Washington, DC
Industries for the Blind and Visually Impaired Payne George, Delhi, LA
International Catacomb Society, Inc., Boston, MA
Islandview Village Development Corporation, Detroit, MI
Joy of Downs Camp Many Stars, Spanish Fork, UT
Kelly Memorial Geriatric Transporation, Inc., Kerrville, TX
Koinonia Ministries and Christian Counseling Center, Ann Arbor, MI
Neighborhood Leadership Council, Jacksonville, FL
North Alabama Disabilities Coalition, Huntsville, AL

North Texas Child Nutrition Corporation, Plano, TX
Northwest Area Health Education Center, Charlottesville, VA
Northwest Indiana World Trade Council, Incorporated, Portage, IN
Ohana Group, Highland Park, MI
Oklahoma Youth Unlimited Incorporated, Tulsa, OK
Orange Youth Baseball, Orange, TX
Pacific Rim Media Company, Honolulu, HI
Parents & Friends for Better Education, Inc., Houma, LA
Parents as Partners in Education, Inc., Pueblo, CO
Parkway High School Baseball Dugout Club, Bossier City, LA
Partnership for the Saginaw Bay Watershed, University Center, MI
Pawnee Express Club, Pawnee, OK
Pennsylvania Scouters Museum & Activity Center, Pittsburgh, PA
Pottsburg Park Resident Management Corporation, Inc., Jacksonville, FL
Precious Children Child Care Center, Inc., Columbia, SC
Project Win-Winning in Neighborhoods, Inc., Athens, GA
Public Park and Recreation Board of Limestone County, Athen, AL
Safe Toys for Kids Foundation, Edmond, OK
Sarasota Heart Foundation Inc., Sarasota, FL
Save Historic Palatka Inc., Palatka, FL
School Clothes Make a Difference, Inc., Orlando, FL
Spirit of Carver Chorale, Houston, TX
Tag Tenn, Nashville, TN
Tejano Center for Community Concerns, Inc., Houston, TX
UBW Inc., New York, NY
United Til Coalition of Harlem Inc., New York, NY
Upshur County Senior Citizens Board of Directors, Inc., Gilmer, TX
Utah Vascular Access Network-UVAN, Salt Lake City, UT
Utica Kiwanis Michael Monicatti Scholarship Foundation, Clinton Twp, MI
Val Harrop Foundation, Houston, TX
Venue Theatre Collective Inc., St. Petersburg, FL
Veterans Workshop of Texas Inc., Dallas, TX
Victims of Hurting Childhood Inc., Portland, TN
Volusia County Cooperative Health Group, Inc., Daytona Beach, FL

Washington County Child Development Corporation, Hudson Falls, NY
Wee-Do-Care Inc., Marks, MS
Wellington Kiwanis Foundation Inc., Wellington, FL
Wellington Senior Citizens Bus Association, Inc., Wellington, OH
Western Colorado Early Childhood Educators, Inc., Grand Junction, CO
Youthbuild-Dekalb Inc., Decatur, GA

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

Clarification of 1997 Form W-2 Instructions for Reporting Employer-Provided Adoption Benefits

Announcement 97-64

This announcement is to clarify the instructions for reporting the 1997 employer-provided adoption benefits under code T in box 13 of Form W-2.

Report the total amount paid or reimbursed by an employer for qualified adoption expenses furnished to an employee under an adoption assistance pro-

gram. Also include adoption benefits paid or reimbursed from the pre-tax contributions made by the employee to a section 125 (cafeteria) plan. However, do not include adoption benefits forfeited from a section 125 (cafeteria) plan.

Report in box 13 the total benefits paid or reimbursed, including any in excess of the \$5,000 or \$6,000 exclusion.

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

Announcement 97-65

The name of an organization that no longer qualifies as an organization described in section 170(c)(2) of the Internal Revenue Code of 1986 is listed below.

Generally, the Service 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 Service 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 June 30, 1997, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth 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 who was responsible, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Christian Home Endowment Foundation, Wilmington, DE

Correction to Announcement 97-54

Announcement 97-66

Announcement Number 97-54, published in Internal Revenue Bulletin Number 1997-22, dated June 2, 1997, contained a notice stating that Loving Spirit Foundation, Inc. of Tampa, FL no longer qualified as an organization described in section 170(c)(2) of the Internal Revenue Code. This notice has been cancelled and Loving Spirit Foundation, Inc. continues to be recognized as an organization described in section 170(c)(2) of the Internal Revenue Code.

Announcement of the Disbarment, Suspension, or Consent to Voluntary Suspension of Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries From Practice Before the Internal Revenue Service

Under 31 Code of Federal Regulations, Part 10, an attorney, certified public accountant, enrolled agent, or enrolled actuary, in order to avoid the institution or conclusion of a proceeding for his disbarment or suspension from practice before the Internal Revenue Service, may offer his consent to suspension from such practice. The Director of Practice, in his discretion, may suspend an attorney, certified public accountant, enrolled agent, or enrolled actuary in accordance with the consent offered.

Attorneys, certified public accountants, enrolled agents, and enrolled actuaries are prohibited in any Internal Revenue

Service matter from directly or indirectly employing, accepting assistance from, being employed by or sharing fees with, any practitioner disbarred or suspended from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify practitioners under consent suspension from practice before the Internal Revenue Service, the Director of Practice will announce in the Internal Revenue Bulletin the names and addresses of practitioners who have been suspended from such practice, their designation as attorney, certified public

accountant, enrolled agent, or enrolled actuary and date or period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks or for as many weeks as is practicable for each attorney, certified public accountant, enrolled agent, or enrolled actuary so suspended and will be consolidated and published in the Cumulative Bulletin.

The following individuals have been placed under consent suspension from practice before the Internal Revenue Service:

Name	Address	Designation	Date of Suspension
Bert Jr., Earol L.	Severna Park, MD	CPA	February 1, 1997 to July 31, 1997
Bernard, Lucius P.	Corte Medera, CA	Attorney	March 10, 1997 to March 9, 2000
Parker, David A.	Willmar, MN	CPA	April 13, 1997 to April 12, 2000
Sheldon, Donald	Nashville, TN	CPA	April 24, 1997 to September 23, 1997
Grandt, Lawrence E.	Barrington, IL	CPA	April 24, 1997 to January 23, 1998
Reese, Rex E.	Alexandria, VA	Attorney	May 1, 1997 to April 30, 1999
Glasl, John E.	Emporium, PA	CPA	May 1, 1997 to September 30, 1997
Coulter, Diane E.	Monroeville, PA	CPA	May 1, 1997 to April 30, 1998
Groves, J. Randall	Matthews, NC	Attorney	May 1, 1997 to October 31, 1998
Lupiloff, Steven	Bloomfield, MI	Attorney	Indefinite from May 6, 1997
Wilson, Robert L.	Spring Hill, FL	CPA	May 7, 1997 to October 6, 1998
Sloop, Wayne F.	Winston-Salem, NC	CPA	Indefinite from May 7, 1997
Wilnewic, Mark V.	Crystal Lake, IL	CPA	May 8, 1997 to November 7, 1997
Lenihan, Michael	Cincinnati, OH	CPA	May 14, 1997 to July 13, 1997
Bergmann, Frederick	Tampa, FL	CPA	June 1, 1997 to May 30, 1999
Farmer, Craig	Arlington Hghts, IL	CPA	June 1, 1997 to August 31, 1997
Denny, Richard	Pine Bluff, AR	CPA	June 1, 1997 to July 31, 1997

Announcement of the Expedited Suspension of Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries From Practice Before the Internal Revenue Service

Under title 31 of the Code of Federal Regulations, section 10.76, the Director of Practice is authorized to immediately suspend from practice before the Internal Revenue Service any practitioner who, within five years, from the date the expedited proceeding is instituted, (1) has had a license to practice as an attorney, certified public accountant, or actuary suspended or revoked for cause; or (2) has been convicted of any crime under title 26 of the United States Code or, of a felony under title 18 of the United States Code involving dishonesty or breach of trust.

Attorneys, certified public accountants, enrolled agents, and enrolled actu-

aries are prohibited in any Internal Revenue Service matter from directly or indirectly employing, accepting assistance from, being employed by, or sharing fees with, any practitioner disbarred or suspended from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify practitioners under expedited suspension from practice before the Internal Revenue Service, the Director of Practice will announce in the Internal Revenue Bulletin the names and addresses of practitioners who have been suspended from such practice, their designation as attorney, certified public

accountant, enrolled agent, or enrolled actuary, and date or period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks or for as many weeks as is practicable for each attorney, certified public accountant, enrolled agent, or enrolled actuary so suspended and will be consolidated and published in the Cumulative Bulletin.

The following individuals have been placed under suspension from practice before the Internal Revenue Service by virtue of the expedited proceeding provisions of the applicable regulations:

Name	Address	Designation	Date of Suspension
Dally, Candace L.	Winston-Salem, NC	CPA	Indefinite from April 16, 1997
Mellor, Gary D.	Norton, KS	Attorney	Indefinite from April 16, 1997
Gottesman, Milton	New York, NY	CPA	Indefinite from April 16, 1997
Wiener, James	Germantown, NY	Attorney	Indefinite from April 16, 1997
Lunblad, Gerald	Sacramento, CA	CPA	Indefinite from April 16, 1997
Driscoll, Robert J.	Denver, CO	Attorney	Indefinite from April 16, 1997
Alico, Kenneth N.	Orchard Park, NY	CPA	Indefinite from April 16, 1997
Mack, Roland G.	Hyattsville, MD	CPA	Indefinite from May 1, 1997
Newman, Harry J.	Covington, VA	CPA	Indefinite from May 16, 1997
Sehnert, Fred	Dallas, TX	CPA	Indefinite from May 16, 1997
Gaskins, John D.	Valdosta, GA	CPA	Indefinite from May 16, 1997
Turner, Charles L.	Goshen, KY	Attorney	Indefinite from May 16, 1997
Thornton Jr., Kenneth W.	Murrells Inlet, SC	Attorney	Indefinite from May 16, 1997
Kellogg, Richard	White Hall, AR	CPA	Indefinite from May 16, 1997
Stec, Albert J.	Schereville, IN	CPA	Indefinite from May 16, 1997
Huff Jr., James G.	Raleigh, NC	CPA	Indefinite from May 16, 1997
Seall, William	Dayton, OH	Attorney	Indefinite from May 16, 1997
Brunner, L. Keith	Centerville, OH	Attorney	Indefinite from May 16, 1997
Bart, David R.	Oakwood, OH	Attorney	Indefinite from May 16, 1997
Shafer, David A.	Franklin, OH	CPA	Indefinite from May 16, 1997
Schouman, James	Milford, MI	Attorney	Indefinite from May 16, 1997
Jones, Milo A.	Greensboro, NC	CPA	Indefinite from May 16, 1997
Dolan, Gary L.	Lincoln, NE	Attorney	Indefinite from May 16, 1997
Coorey, Edward T.	Hampton, NH	Enrolled Agent	Indefinite from May 16, 1997
Sheehan, Thomas J.	Maggie Valley, NC	CPA	Indefinite from May 16, 1997
Millonig, Arthur F.	Dayton, OH	Attorney	Indefinite from May 16, 1997
McHaffie, Richard T.	St. Paul, MN	Attorney	Indefinite from June 4, 1997
Rigler, Michael	Gainesville, TX	CPA	Indefinite from June 4, 1997

Name	Address	Designation	Date of Suspension
Hopkins, Diane E.	St. Paul, MN	Attorney	Indefinite from June 4, 1997
Adae, F. Brian	Barrington, RI	Attorney	Indefinite from June 4, 1997

Announcement of the Consent Suspension of Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries From Practice Before the Internal Revenue Service

Under 31 Code of Federal Regulations, Part 10, an attorney, certified public accountant, enrolled agent, or enrolled actuary, in order to avoid the institution or conclusion of a proceeding for his disbarment or suspension from practice before the Internal Revenue Service, may offer his consent to suspension from such practice. The Director of Practice, in his discretion, may suspend an attorney, certified public accountant, enrolled agent, or enrolled actuary in accordance with the consent offered.

Attorneys, certified public accountants, enrolled agents, and enrolled actuaries are prohibited in any Internal Revenue

Service matter from directly or indirectly employing, accepting assistance from, being employed by or sharing fees with, any practitioner disbarred or suspended from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify practitioners under consent suspension from practice before the Internal Revenue Service, the Director of Practice will announce in the Internal Revenue Bulletin the names and addresses of practitioners who have been suspended from such practice, their designation as attorney, certified public

accountant, enrolled agent, or enrolled actuary, and date or period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks or for as many weeks as is practicable for each attorney, certified public accountant, enrolled agent, or enrolled actuary so suspended and will be consolidated and published in the Cumulative Bulletin.

The following individuals have been placed under consent suspension from practice before the Internal Revenue Service:

Name	Address	Designation	Date of Suspension
Padgett, John	Orleans, MA	Attorney	May 22, 1997 to October 21, 1998
Crisp, Jerry W.	Dallas, TX	CPA	June 1, 1997 to May 31, 2000
Kessel, Donald K.	Export, PA	CPA	June 1, 1997 to November 30, 1998
Klimchak, Joseph	Aliquippa, PA	CPA	June 1, 1997 to February 28, 1998
Steele, Lewis M.	Pittsburgh, PA	CPA	June 1, 1997 to May 31, 1998
Castleberry, Gene A.	Oklahoma City, OK	Attorney	June 4, 1997 to August 3, 1997
O'Connor, Paul J.	Hanover, MA	CPA	June 6, 1997 to June 5, 2000
Olshan, Robert M.	Washington, DC	CPA	June 10, 1997 to December 9, 1998
Johnson, Kirk L.	Ann Arbor, MI	CPA	July 1, 1997 to June 30, 1999
Mattutat, Stephen	Ellicott City, MD	CPA	July 1, 1997 to March 31, 1998
Trenary, Lloyd R.	Oklahoma City, OK	CPA	August 1, 1997 to March 31, 1998
Ritchey Jr., Ferris	Birmingham, AL	Attorney	August 1, 1997 to July 31, 2000
Gold, Howard G.	Hamden, CT	CPA	August 1, 1997 to July 31, 1999
Womack, Kathleen	Hammond, LA	CPA	August 1, 1997 to July 31, 1999

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 law 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 the 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 Contribution 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.—Statements 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.

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¹A cumulative list of all Revenue Rulings, Revenue Procedures, Treasury Decisions, etc., published in Internal Revenue Bulletins 1996–27 through 1996–53 will be found in Internal Revenue Bulletin 1997–1, dated January 6, 1997.

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¹A cumulative finding list for previously published items mentioned in Internal Revenue Bulletins 1996-27 through 1996-53 will be found in Internal Revenue Bulletin 1997-1, dated January 6, 1997.

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