

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.

INCOME TAX

Rev. Rul. 99-19, page 3.

LIFO; price indexes; department stores. The February 1999 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, February 28, 1999.

EXEMPT ORGANIZATIONS

Announcement 99-23, page 7.

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

ADMINISTRATIVE

Rev. Proc. 99-22, page 5.

Qualified mortgage bonds; mortgage credit certificates; national median gross income. Guidance is provided concerning the use of the national and area median gross income figures by issuers of qualified mortgage bonds and mortgage credit certificates in determining the housing cost/income ratio described in section 143(f)(5) of

the Code. Rev. Proc. 98-28 is obsolete except as provided in section 5.02 of this revenue procedure.

Announcement 99-34, page 8.

The Service announces an additional delay in format changes to Form W-2 and W-3 until tax year 2001.

Announcement 99-37, page 9.

Effective immediately, all applications for extension of time to file Forms 5500, 5500-C/R, and 5500-EZ will be automatically approved if the request (Form 5558) is filed on or before the normal due date of the return or report.

Announcement 99-38, page 9.

This document contains a notice of public hearing on proposed regulations REG-105170-97, 1998-50 I.R.B. 10, relating to the computation of the credit under section 41(c) and the definition of qualified research under section 41(d). A public hearing is scheduled for April 29, 1999.

Announcement 99-39, page 10.

This document contains corrections to T.D. 8812, 1999-8 I.R.B. 19, which was published in the Federal Register on February 3, 1999 (64 F.R. 5160), relating to continuation coverage requirements applicable to group health plans.

Finding Lists begin on page 16.

Announcement of Disbarments and Suspensions begins on page 11.



Mission of the Service

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities

and by applying the tax 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 and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are consolidated semiannually 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 proce-

dures 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.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

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 semiannual basis, and are published in the first Bulletin of the succeeding semiannual period, respectively.

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For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

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

Section 25.—Interest on Certain Home Mortgages

26 CFR 1.25-4T: *Qualified mortgage credit certificate program (temporary).*

Guidance is provided for the use of the national and area median gross income figures by issuers of qualified mortgage bonds and mortgage credit certificates in determining the housing cost/income ratio described in section 143(f)(5) of the Code. See Rev. Proc. 99-22, page 5.

Section 103.—State and Local Bonds

26 CFR 1.103-1: *Interest upon obligations of a State, Territory, etc.*

Guidance is provided for the use of the national and area median gross income figures by issuers of qualified mortgage bonds and mortgage credit certificates in determining the housing cost/income ratio described in section 143(f)(5) of the Code. See Rev. Proc. 99-22, page 5.

Section 143.—Mortgage Revenue Bonds: Qualified Mortgage Bond and Qualified Veterans' Mortgage Bond

26 CFR 6a.103A-2: *Qualified mortgage bond.*

Guidance is provided for the use of the national and area median gross income figures by issuers of qualified mortgage bonds and mortgage credit certificates in determining the housing cost/income ratio described in section 143(f)(5) of the Code. See Rev. Proc. 99-22, page 5.

Section 472.—Last-in, First-out Inventories

26 CFR 1.472-1: *Last-in, first-out inventories.*

LIFO; price indexes; department stores. The February 1999 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, February 28, 1999.

Rev. Rul. 99-19

The following Department Store Inventory Price Indexes for February 1999 were issued by the Bureau of Labor Statistics. The indexes are accepted by the Internal Revenue Service, under § 1.472-1(k) of the Income Tax Regulations and Rev. Proc. 86-46, 1986-2 C.B. 739, for appropriate application to inventories of department stores employing the retail inventory and last-in, first-out inventory methods for tax years ended on, or with reference to, February 28, 1999.

The Department Store Inventory Price Indexes are prepared on a national basis and include (a) 23 major groups of departments, (b) three special combinations of the major groups - soft goods, durable goods, and miscellaneous goods, and (c) a store total, which covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco, and contract departments.

BUREAU OF LABOR STATISTICS, DEPARTMENT STORE INVENTORY PRICE INDEXES BY DEPARTMENT GROUPS (January 1941 = 100, unless otherwise noted)

Groups	Feb. 1998	Feb. 1999	Percent Change from Feb.1998 to Feb. 1999 ¹
1. Piece Goods	535.8	496.2	-7.4
2. Domestic and Draperies	639.3	643.1	0.6
3. Women's and Children's Shoes	656.9	632.3	-3.7
4. Men's Shoes	886.5	889.8	0.4
5. Infants' Wear	612.6	619.6	1.1
6. Women's Underwear	565.2	565.8	0.1
7. Women's Hosiery	308.1	320.0	3.9
8. Women's and Girls' Accessories	548.2	549.6	0.3
9. Women's Outerwear and Girls' Wear	408.9	380.3	-7.0
10. Men's Clothing	624.0	617.4	-1.1
11. Men's Furnishings	590.4	592.2	0.3
12. Boys' Clothing and Furnishings	499.3	478.3	-4.2
13. Jewelry	1001.0	983.3	-1.8
14. Notions	802.0	741.9	-7.5
15. Toilet Articles and Drugs	926.5	951.6	2.7
16. Furniture and Bedding	668.3	679.2	1.6
17. Floor Coverings	583.7	602.7	3.3
18. Housewares	810.3	808.2	-0.3
19. Major Appliances	242.0	233.8	-3.4
20. Radio and Television	73.6	69.0	-6.3

**BUREAU OF LABOR STATISTICS, DEPARTMENT STORE
INVENTORY PRICE INDEXES BY DEPARTMENT GROUPS (Continued)**

(January 1941 = 100, unless otherwise noted)

Groups	Feb. 1998	Feb. 1999	Percent Change from Feb.1998 to Feb. 1999 ¹
21. Recreation and Education ²	107.7	100.1	-7.1
22. Home Improvements ²	134.0	129.8	-3.1
23. Auto Accessories ²	107.7	107.7	0.0
Groups 1 – 15: Soft Goods	601.1	590.3	-1.8
Groups 16 – 20: Durable Goods	462.4	455.6	-1.5
Groups 21 – 23: Misc. Goods ²	111.0	105.5	-5.0
Store Total ³	552.3	540.7	-2.1

¹ Absence of a minus sign before percentage change in this column signifies price increase.

² Indexes on a January 1986=100 base.

³ The store total index covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco, and contract departments.

DRAFTING INFORMATION

The principal author of this revenue ruling is Richard C. Farley, Jr. of the Of-

... fice of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, con-

tact Mr. Farley on (202) 622-4970 (not a toll-free call).

Part III. Administrative, Procedural, and Miscellaneous

26 CFR 601.201: *Rulings and determination letters.*
(Also Part I, sections 25, 103, 143; 1.25–4T, 1.103–1, 6a.103A–2.)

Rev. Proc. 99–22

SECTION 1. PURPOSE

This revenue procedure provides guidance concerning the United States and area median gross income figures that are to be used by issuers of qualified mortgage bonds, as defined in § 143(a) of the Internal Revenue Code, and issuers of mortgage credit certificates, as defined in § 25(c), in computing the housing cost/income ratio described in § 143(f)(5).

SECTION 2. BACKGROUND

.01 Section 103(a) provides that, except as provided in § 103(b), gross income does not include interest on any state or local bond. Section 103(b)(1) provides that § 103(a) shall not apply to any private activity bond that is not a “qualified bond” within the meaning of § 141. Section 141(e) provides that the term “qualified bond” includes any private activity bond that (1) is a qualified mortgage bond, (2) meets the volume cap requirements under § 146, and (3) meets the applicable requirements under § 147.

.02 Section 143(a)(1) provides that the term “qualified mortgage bond” means a bond that is issued as part of a “qualified mortgage issue”. Section 143(a)(2)(A) provides that the term “qualified mortgage issue” means an issue of one or more bonds by a state or political subdivision thereof, but only if (i) all proceeds of the issue (exclusive of issuance costs and a reasonably required reserve) are to be used to finance owner-occupied residences; (ii) the issue meets the requirements of subsections (c),(d),(e),(f),(g), (h),(i), and (m)(7) of § 143; (iii) the issue does not meet the private business tests of paragraphs (1) and (2) of § 141(b); and (iv) with respect to amounts received more than 10 years after the date of issuance, repayments of \$250,000 or more of principal on financing provided by the issue are used not later than the close of the first semi-annual period beginning

after the date the prepayment (or complete repayment) is received to redeem bonds that are part of the issue.

.03 Section 143(f) imposes eligibility requirements concerning the maximum income of mortgagors for whom financing may be provided by qualified mortgage bonds. Section 25(c)(2)(A)(iii)(IV) provides that recipients of mortgage credit certificates must meet the income requirements of § 143(f). Generally, under §§ 143(f)(1) and 25(c)(2)(A)-(iii)(IV), these income requirements are met only if all owner-financing under a qualified mortgage bond and all certified indebtedness amounts under a mortgage credit certificate program are provided to mortgagors whose family income is 115 percent or less of the applicable median family income. Under § 143(f)(6), the income limitation is reduced to 100 percent of the applicable median family income if there are fewer than three individuals in the family of the mortgagor.

.04 Section 143(f)(4) provides that the term “applicable median family income” means the greater of (A) the area median gross income for the area in which the residence is located or (B) the statewide median gross income for the state in which the residence is located.

.05 Section 143(f)(5) provides for an upward adjustment of the income limitations in certain high housing cost areas. Under § 143(f)(5)(C), a high housing cost area is a statistical area for which the housing cost/income ratio is greater than 1.2. The housing cost/income ratio is determined under § 143(f)(5)(D) by dividing (a) the applicable housing price ratio by (b) the ratio that the area median gross income bears to the median gross income for the United States. The applicable housing price ratio is the new housing price ratio (new housing average purchase price for the area divided by the new housing average purchase price for the United States) or the existing housing price ratio (existing housing average area purchase price divided by the existing housing average purchase price for the United States), whichever results in the housing cost/income ratio being closer to 1. This income adjustment applies only to bonds issued and nonissued bond

amounts elected after December 31, 1988.

.06 The Department of Housing and Urban Development (HUD) has computed the median gross income for the United States, the states, and statistical areas within the states. The income information was released to the HUD regional offices on January 27, 1999, and may be obtained by calling the HUD reference service at 1-800-245-2691. The income information is also available at HUD’s World Wide Web site, which provides a menu from which you may select the year and type of data of interest (<http://huduser.org/data/factors.html>). The Internal Revenue Service annually publishes only the median gross income for the United States.

.07 The most recent nationwide average purchase prices and average area purchase price safe harbor limitations were published on September 6, 1994, in Rev. Proc. 94–55, 1994–2 C.B. 716.

SECTION 3. APPLICATION

.01 When computing the housing cost/income ratio under § 143(f)(5), issuers of qualified mortgage bonds and mortgage credit certificates must use \$47,800 as the median gross income for the United States. See section 2.06 of this revenue procedure.

.02 When computing the housing cost/income ratio under § 143(f)(5), issuers of qualified mortgage bonds and mortgage credit certificates must use the area median gross income figures released by HUD on January 27, 1999. See section 2.06 of this revenue procedure.

SECTION 4. EFFECT ON OTHER REVENUE PROCEDURES

.01 Rev. Proc. 98–28, 1998–15 I.R.B. 14, is obsolete except as provided in section 5.02 of this revenue procedure.

.02 This revenue procedure does not affect the effective date provisions of Rev. Rul. 86–124, 1986–2 C.B. 27. Those effective date provisions will remain operative at least until the Service publishes a new revenue ruling that conforms the approach to effective dates set forth in Rev. Rul. 86–124 to the general approach taken in this revenue procedure.

SECTION 5. EFFECTIVE DATES

.01 Issuers must use the United States and area median gross income figures specified in section 3 of this revenue procedure for commitments to provide financing that are made, or (if the purchase precedes the financing commitment) for residences that are purchased, in the period that begins on January 27, 1999, and ends on the date when these United States and area median gross income figures are

rendered obsolete by a new revenue procedure.

.02 Notwithstanding section 5.01 of this revenue procedure, issuers may continue to rely on the United States and area median gross income figures specified in Rev. Proc. 98-28 with respect to bonds originally sold and nonissued bond amounts elected not later than May 12, 1999, if the commitments or purchases described in section 5.01 are made not later than July 12, 1999.

DRAFTING INFORMATION

The principal author of this revenue procedure is Patricia M. Monahan of the Office of Assistant Chief Counsel (Financial Institutions and Products). For further information regarding this revenue procedure contact Ms. Monahan at (202) 622-4431 (not a toll-free call).

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 99-23

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:

- Adult and Children Transitional Shelter, Denver, CO
- Al Simon Center for Telecommunication Law, Inc., San Diego, CA
- Amelia Lighthouse & Museum Inc., Fernandina Beach, FL
- American Atheist Veterans Inc., Escondido, CA
- American Friends of Yeshivat Eretz Hatzvi TR, Brooklyn, NY
- Barberton Moose Charity and Scholarship Fund Inc., Piqua, OH
- Benton Park Arts Council, St. Louis, MO
- Calvin Browns Alcohol & Drug-Free Living Centers, Pasadena, CA
- Children's Education Fund, Inc., Lincolndale, NY
- Cuban Humanitarian Assistance Society, Inc., Dade County, FL
- Dreams for Kids Inc., Chicago, IL
- Faith House of America, Buffalo, NY
- Gleasons Athletic Club, Inc., Brooklyn, NY
- House of Coverance, Markham, IL
- International Foundation, Broken Arrow, OK
- Institute Paso Del Norte, El Paso, TX
- Jeanette Lyons Surina Scholarship Fund, Inc., Greenwood, IN
- Let It Shine Center for the Learning Impaired, West Linn, OR
- Lewis IDA Community Development Corporation, Lowville, NY
- Magical Helping Hands, Inc., Brockton, MA
- Metropolitan Entertainment, Sterling Heights, MI
- Music and Living, Inc., New York, NY
- Nagis Dutt Memorial Care Fdn., Ann Arbor, MI
- Oasis Mission Incorporated, Radcliff, KY
- Ohio Elks Charitable Trust, Marysville, OH
- Praise Mountain Ministry, Inc., Conyers, GA
- Preston Road Literacy Society, Dallas, TX
- Prince Hall African Lodge Urban Renewal Corporation, Newark, NJ
- Reef USA Inc., Florham, NJ
- Robinson Tennis Academy, Howell, MI
- Rocky Mountain Community Development Inc., Stillwell, OK
- Siskiyou Institute, Etna, CA
- Southern Tier West Development Fnd., Salamanca, NY
- The Spruell Community Learning Center, Compton, CA
- Studio E Repertory Inc., New York, NY
- Texas Society of Certified Public Accountants Peer Assistance Foundation, Inc., Dallas, TX
- Voices of Hope, Greenville, SC
- Waianae Coast Coalition for Human Services, Waianae, HI
- William C Pryor Portrait Trust Fund, Washington, DC
- Williams Foundation, Houston, TX
- Williamsburg Court HDFC, Brooklyn, NY
- Williamsburg Fire Department Auxiliary Inc., Williamsburg, IN
- Williamsburg Heights Community Block Club Association Inc., Milwaukee, WI
- Willowtree Counseling Center Inc., Phoenix, AZ
- Wilson House Inc., Bartow, FL
- Wimbly Club Inc., Jacksonville Beach, FL
- Win, Baltimore, MD
- Win-Good Sand Island Association, Winona, MN
- Window Rock Unified School District 8 Foundation Inc., Fort Defiance, AZ
- Wings for Christ Inc., Beach Grove, IN
- Wings of Freedom, Edmonds, WA
- Wings Through TLC Inc., Crockett, TX
- Winnebago Veterans Association Inc., Winnebago, NE
- Winnies Nursery School Inc., Cleveland, OH
- Wintergreen House Inc., Lutherville, MD
- Wiregrass Community Outreach, Dothan, AL
- Wisconsin Masonic Soccer Foundation Inc., Dousman, WI
- Wishes are Horses, Loveland, CO
- Wishing Well Foundation Inc., Louisville, KY
- With in Reach Kids Inc., Moorestown, NJ
- Wolf River Pipes and Drums Inc., Byhalia, MS
- Wolverine State Community Development Corporation, Flint, MI
- Womans Club of Warren Educational Scholarship & Historical Preservation Group, Warren, PA
- Women Changing the World, Lowell, IN
- Women Executives in Business, Mankato, MN
- Womenfirst Inc., Paterson, NJ
- Womens Implant Foundation, Dallas, TX
- Womens Media Project, Austin, TX
- Womens Opportunity Network, So Portland, ME
- Womens Outreach Inc., Goldsboro, NC
- Womens Self-Defense League Inc., Rutherfordton, NC
- Womens Task Force Inc., Greenville, SC
- Woodbin 2 Project, Cary, NC
- Woodburn Inc., Cincinnati, OH
- Woodcrest Foundation Inc., Syosset, NY
- Woodruff Mountain Foundation Inc., Great Barrington, MA
- Woodson County Follies Community Theatre Corporation Inc., Yates Center, KS
- Word of Grace International Ministries Inc., Delray Beach, FL
- Word of Truth Community Housing Association, Detroit, MI
- Wordcraft Circle of Native Writers, Fairfax, VA
- Working Families Inc., Raleigh, NC
- Workplace Institute, Tacoma, WA
- World Ambassadors Ltd., Coralville, IA
- World Childrens Foundation Inc., New Orleans, LA
- World Class, Maryville, TN
- World Class Foundation, Normal, IL
- World Class Partnership, Columbia, SC

World Congregational Fellowship Church of Somers, Somers, CT
World Evangelical Mission Team of New England Inc., Mattapan, MA
World Interdependence Fund of New Mexico, Santa Fe, NM
World Mission Mobilization Center Inc., Yoakum, TX
World of Learning Inc., Austin, TX
World Peace Foundation Inc., Tampa, FL
World Refuge Charity Inc., St. Petersburg, FL
World Salmonid Research Institute Inc., Nederland, CO
World Sports Mission of America, Huntington Beach, CA
World Telugu Federation, West Bloomfield, MI
World View Foundation Inc., Boston, MA
World Vision Mission Town, Cerritos, CA
Worldaid Foundation Inc., Orlando, FL
Wounded Eagles, Richardson, TX
Wray Cultural Enrichment Council, Wray, CO
Writers Inc., Lawrence, KS
Writers Room of Boston Inc., Boston, MA
Writings on the Wall Inc., San Anselmo, CA
WXRT-WSCR Foundation, Chicago, IL
Wyoming Farmers Union Community Services Incorporated, Pine Bluffs, WY
Wyoming Observer Inc., Laramie, WY
Wyoming State AIB Committee, Casper, WY
X-Treme Football Club Inc., Powell, OH
Xilin Childrens Foundation for Chinese Education, Roselle, IL
Y & E Foundation, Yakima, WA
Y E S Kids Inc., Sarasota, FL
Yachad-Immanuel Ministry Inc., Bradenton, FL
Yakima Gateway Tower Foundation, Yakima, WA
Yellowstone Project to Promote Tolerance, Billings, MT
Yerakas Society of Greater New England Inc., Peabody, MA
Yes Lord Ministries Inc., Indianapolis, IN
Yeshiva Hayisodos Inc., New York, NY
Yonkers Beautification Conservancy Inc., Yonkers, NY
Yonkers Job Development Corp., Yonkers, NY
York Skating Rink Inc., York, ME
Young Ambassador Center, Chicago Heights, IL
Young Artists Inc., N. Myrtle Beach, SC
Young Blacks Making a Difference Foundation, Stafford, TX
Young Leaders Academy of Baton Rouge, Baton Rouge, LA
Young Leaders Council Inc., Nashville, TN
Young Peoples Marketing Society Inc., Denver, CO
Younger Family Home & Study Center Inc., Lees Summit, MO
Youth Achievers U S A Inc., Landover, MD
Youth Alternative for Christ Inc., Springfield, NJ
Youth Awareness Program Inc., Tulsa, OK
Youth Challenge International Inc., Winston Salem, NC
Youth Courts of the Capital District Inc., Latham, NY
Youth Encouragement Systems, Linden, MI
Youth Entrepreneur Program Inc., Columbus, OH
Youth Forever, Long Lake, MN
Youth Job Training Center of Slaton Lubbock, Lubbock, TX
Youth Leadership Council, Houston, TX
Youth Medical Home Inc., New Orleans, LA
Youth Services America Corp., Ellicott City, MD
Youth Today Leaders Tomorrow Inc., Golden Valley, MN
Youth Unlimited Inc., Fort Collins, CO
Youth Vision Inc., Miami Beach, FL
Youth with a Mission-Philadelphia Inc., Essington, PA
Youth with a Mission Salt Lake City, Ogden, UT
Youthserveusa, Washington, DC
Zainabia Islamic Society, Fontana, CA
Zato-Durami Water Project Inc., Amherst, MA
Zion Community Empowerment Center Inc., College Park, GA
Zion Ministries Inc., Terre Haute, IN
Zook Community Club Inc., Larned, KS

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.

Format Changes to Forms W-2 and W-3 Postponed Until Tax Year 2001

Announcement 99-34

Background

In Announcement 98-55, 1998-26 I.R.B. 41, the IRS asked for comments on proposed format changes to Form W-2, Wage and Tax Statement, and Form W-3, Transmittal of Wage and Tax Statements. These changes were proposed for the 1999 forms to be filed in 2000.

In Announcement 98-84, 1998-38 I.R.B. 30, the IRS postponed making major format changes to Forms W-2 and W-3 until the 2000 forms to be filed in 2001.

Changes Postponed Until Tax Year 2001

Based on concerns expressed by industry representatives and others, the IRS is again postponing major format changes to Forms W-2 and W-3. The IRS intends to make format changes similar to those first proposed in Announcement 98-55 to the 2001 forms to be filed in 2002.

The IRS will announce and request comments on proposed changes to the 2001 Forms W-2 and W-3 by early 2000.

2000 Forms W-2 and W-3

The 2000 Forms W-2 and W-3 will remain the same size and retain the same format as the 1999 forms. The forms may, however, be revised to reflect changes in the law or to allow for the reporting of additional items in box 13.

Automatic Extension of Time To File Certain Employee Plan Returns (Forms 5500, 5500-C/R, and 5500-EZ)

Announcement 99-37

Effective immediately, all applications for extension of time to file Forms 5500, 5500-C/R, and 5500-EZ will be automatically approved if the request (Form 5558) is filed on or before the normal due date of the return or report. The Form 5558,

Application for Extension of Time To File Certain Employee Plan Returns, must be properly completed and signed in order for the filer to receive an automatic approval of up to 2-1/2 months.

Because the extension is automatically approved, the IRS will no longer return approved copies of Form 5558 to the filer to be filed with the return. Instead, filers will be required to attach a photocopy of the completed and signed Form 5558 to the return or report.

This change in procedure does not

apply to filers of Form 5330, Return of Excise Taxes Related to Employee Benefit Plans. Applications for extension of time to file Form 5330 will continue to be returned to the applicant as approved or not approved.

These new procedures are reflected in the instructions for the March 1999 revision of Form 5558. The form is now available at the IRS's Internet Web Site. You can also get copies of Form 5558 from the IRS Distribution Centers when it becomes available in early May 1999.

Request by —	Number or Address
Telephone	1-800-TAX FORM (1-800-829-3676)
Personal computer: World Wide Web File Transfer Protocol Telnet	<i>www.irs.ustreas.gov</i> <i>ftp.irs.ustreas.gov</i> <i>iris.irs.ustreas.gov</i>
Direct Dial (by modem)	703-321-8020

Credit for Increasing Research Activities; Hearing

Announcement 99-38

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document contains a notice of a public hearing on proposed regulations relating to the computation of the credit under section 41(c) and the definition of qualified research under section 41(d).

DATES: The public hearing is being held on Thursday, April 29, 1999, at 10 a.m.

The IRS must receive outlines of topics to be discussed at the hearing by April 15, 1999.

ADDRESSES: The public hearing is being held in room 2615, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. Due to building security procedures, visitors must enter at the 10th Street entrance, located between Constitution and Pennsylvania Avenues, NW. In addition, all visitors must present photo identification to enter the building.

Mail outlines to: CC:DOM:CORP:R (REG-105170-97), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Hand deliver outlines Monday through

Friday between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-105170-97), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC. Submit outlines electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting them directly to the IRS Internet site at:http://www.irs.ustreas.gov/prod/tax_regs/comments.html.

FOR FURTHER INFORMATION CONTACT: Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing Guy Traynor, (202) 622-7180 (not a toll free number).

SUPPLEMENTARY INFORMATION:

The subject of the public hearing is proposed regulations (REG-105170-97) that were published in the Federal Register on December 2, 1998 (63 F.R. 66503 [1998-50 IRB 10 (see §601.601(d)(2))]).

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

Persons who have submitted written comments and wish to present oral comments at the hearing, must submit an outline of the topics to be discussed and the amount of time to be devoted to each topic (signed original and eight (8) copies) by April 15, 1999.

A period of 10 minutes is allotted to each person for presenting oral comments.

After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 15 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the "FOR FURTHER INFORMATION CONTACT" section of this document.

Cynthia E. Grigsby,
Chief, Regulations Unit,
Assistant Chief Counsel (Corporate).

(Filed by the Office of the Federal Register on March 24, 1999, 8:45 a.m., and published in the issue of the Federal Register for March 25, 1999, 64 F.R. 14412)

Continuation Coverage Requirements Applicable to Group Health Plans; Correction

Announcement 99-39

AGENCY: Internal Revenue Service (IRS), Treasury

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to Treasury Decision 8812, 1999-8 I.R.B. 19, which was published in the **Federal Register** on Wednesday, February 3, 1999 (64 F.R. 5160), relating to continuation coverage requirements applicable to group health plans.

DATES: This correction is effective February 3, 1999.

FOR FURTHER INFORMATION CONTACT: Yurlinda Mathis at 202-622-4695 (not a toll free call).

SUPPLEMENTAL INFORMATION:

Background

The final regulations that are subject to these corrections are under section 4980B of the Internal Revenue Code.

Need for Correction

As published, T.D. 8812 contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (T.D. 8812), which were the subject of FR Doc. 99-1520, is corrected as follows:

1. On page 5166, column 2, in the preamble under the heading, "*COBRA Continuation Coverage*", first full paragraph, line 4 from the bottom of paragraph, the language "offer for core coverage separately." is corrected to read "offer core coverage separately."

2. On page 5170, column 1, in the preamble under the heading, "*Paying for COBRA Continuation Coverage*", last paragraph in the column, line 14, the language "beginning. Therefore, the final" is corrected to read "beginning of the period. Therefore, the final".

§54.4980B-1 [Corrected]

3. On page 5174, column 1, §54.4980B-1, paragraph (b), line 7 from the bottom of the paragraph, the language "rules in §§54.4980B-1 though" is corrected to read "rules in §§54.4980B-1 through".

Michael Slaughter,
Acting Chief, Regulations Unit,
Assistant Chief Counsel (Corporate).

(Filed by the Office of the Federal Register on March 24, 1999, 8:45 a.m., and published in the issue of the Federal Register for March 25, 1999, 64 F.R. 14382)

Announcement of the Consent 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 enrolled agent, 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 resignation from such practice. The Director of Practice, in his discretion, may suspend an enrolled agent in accordance with the consent offered.

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

vice matter from directly or indirectly employing, accepting assistance from, being employed by or sharing fees with, any enrolled agent who has resigned from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify former enrolled agents who have resigned from practice before the Internal Revenue Service, the Director of Practice will announce in the Internal Revenue Bulletin the names and addresses of former enrolled agents who

have resigned from such practice, and date of resignation. 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 enrolled agent, who has resigned, and will be consolidated and published in the Cumulative Bulletin.

The following individual has offered his resignation as an enrolled agent:

Name	Address	Date of Resignation
Ellis, Ronald C.	Billings, MT	October 6, 1998

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 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 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, en-

rolled 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 individual 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
Pierce, Steven J.	Aventura, FL	Attorney	Indefinite from October 15, 1998
Baker, Charles C.	Monteagle, TN	Attorney	Indefinite from October 15, 1998
Kantor, Stanley L.	New York, NY	Attorney	Indefinite from October 15, 1998
Wagner, Richard E.	Spencerport, NY	Enrolled Agent	Indefinite from October 15, 1998
Tuohey, Seamus	Montclair, NJ	Attorney	Indefinite from October 15, 1998
Burke, Beau E.	Santa Rosa, CA	CPA	Indefinite from October 15, 1998
Marn, Eric Y.	Honolulu, HI	Attorney	Indefinite from October 15, 1998
Todd, Kenneth	Tulsa, OK	Attorney	Indefinite from November 4, 1998

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

Under 330, Title 31 of the United States Code, the Secretary of the Treasury, after due notice and opportunity for hearing, is authorized to suspend or disbar from practice before the Internal Revenue Service any person who has violated the rules and regulations governing the recognition of attorneys, certified public accountants, enrolled agents, or enrolled actuaries to practice before the Internal Revenue Service.

Attorneys, certified public accountants, enrolled agents, and enrolled actuaries are prohibited in any Internal Revenue Service matter from directly or indirectly employ-

ing, accepting assistance from, being employed by, or sharing fees with, any practitioner disbarred or under suspension from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify such disbarred or suspended practitioners, 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 actu-

ary, and date of disbarment or period of suspension. This announcement will appear in the weekly Bulletin for five successive weeks or as long as it is practicable for each attorney, certified public accountant, enrolled agent, or enrolled actuary so suspended or disbarred and will be consolidated and published in the Cumulative Bulletin.

After due notice and opportunity for hearing before an administrative law judge, the following individuals have been disbarred from further practice before the Internal Revenue Service:

Name	Address	Designation	Effective Date
Shaw-Boatner, Deborah	Austin, TX	CPA	September 24, 1998
Hannum, David	Philadelphia, PA	Enrolled Agent	September 30, 1998
Miller, Theodore	Neshaminy Valley, PA	CPA	February 27, 1999

Announcement of the Consent 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 Ser-

vice 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 ac-

countant, 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
Cohn, Irving	Baltimore, MD	Attorney	September 4, 1998 to September 3, 2000
Hwang, Catherine T.	Livingston, NJ	CPA	October 1, 1998 to September 30, 1999
Bratek, Ronald	N. Brunswick, NJ	CPA	October 5, 1998 to July 4, 2000
Walker, Frank O.	Bay City, TX	CPA	October 5, 1998 to April 4, 2001
Ng, Peter J.	Monticello, NY	Attorney	October 5, 1998 to May 4, 2002
Sopkovich, Carol	Girard, OH	Attorney	October 5, 1998 to October 4, 2001
Kappler, John E.	Evansville, IN	CPA	October 8, 1998 to October 7, 1999
Sarcia, Jerry J.	Libertyville, IL	CPA	October 30, 1998 to August 29, 2002
Spey, Gregory E.	Youngstown, OH	CPA	November 1, 1998 to April 30, 2001
Jacobson, Kenneth	Jacksonville, FL	CPA	November 9, 1998 to November 8, 2000
Lopshire, Larry	Whiteland, IN	CPA	December 2, 1998 to December 1, 1999
Lederer, Christine L.	Somers, CT	Attorney	December 7, 1998 to December 6, 2001
Kieffer, Richard D.	Olney, IL	CPA	December 15, 1998 to December 14, 1999
Cleaver Jr., Thomas E.	Severna Park, MD	Enrolled Agent	December 23, 1998 to June 22, 2002
Trent, Douglas I.	Allen, TX	CPA	January 1, 1999 to December 31, 1999
Winters, John E.	Bayonne, NJ	CPA	January 1, 1999 to September 30, 1999
Todd Jr., Emory S.	Chester Springs	CPA	January 15, 1999 to July 14, 1999
Hawkins, William M.	Indianapolis, IN	Attorney	February 1, 1999 to January 31, 2002
Gimbal, Peter	Union City, NJ	CPA	April 1, 1999 to September 30, 2000
Ryan, Thomas J.	Danbury, CT	Attorney	May 1, 1999 to October 30, 2000

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 ap-

plies 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.
F.R.—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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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 1998-1 through 1998-52 will be found in Internal Revenue Bulletin 1999-1, dated January 4, 1999.

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¹ A cumulative finding list for previously published items mentioned in Internal Revenue Bulletins 1998-1 through 1998-52 will be found in Internal Revenue Bulletin 1999-1, dated January 4, 1999.

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