

## 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. 99-22, page 3.

**LIFO; price indexes; department stores.** The March 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, March 31, 1999.

### EMPLOYEE PLANS

#### Announcement 99-50, page 6.

Effective May 10, 1999, the Service will temporarily discontinue accepting applications for approval of master and prototype plans (M & P) and regional prototype plans pending the issuance of revised revenue procedures.

### EXEMPT ORGANIZATIONS

#### Announcement 99-51, page 6.

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

### ADMINISTRATIVE

#### Notice 99-22, page 5.

**Low-income housing tax credit.** Resident population figures are reproduced for American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands for the purpose of determining their 1999 calendar year state housing credit ceiling under section 42(h) of the Code and private activity bond volume cap under section 146 of the Code. Notice 94-16 obsoleted.

#### Announcement 99-52, page 9.

This document contains a correction to Announcement 99-36, 1999-16 I.R.B. 10, relating to the decision by the Service to continue to publish the cumulative bulletin but in a new format.

Finding Lists begin 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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# Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

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

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

**LIFO; price indexes; department stores.** The March 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, March 31, 1999.

## Rev. Rul. 99-22

The following Department Store Inventory Price Indexes for March 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, March 31, 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	Mar. 1998	Mar. 1999	Percent Change from Mar.1998 to Mar. 1999 <sup>1</sup>
1. Piece Goods	538.9	555.8	3.1
2. Domestics and Draperies	636.1	619.9	-2.5
3. Women's and Children's Shoes	658.7	651.0	-1.2
4. Men's Shoes	898.3	887.6	-1.2
5. Infants' Wear	620.5	617.2	-0.5
6. Women's Underwear	576.3	577.4	0.2
7. Women's Hosiery	308.1	321.4	4.3
8. Women's and Girls' Accessories	556.8	557.4	0.1
9. Women's Outerwear and Girls' Wear	429.5	408.4	-4.9
10. Men's Clothing	636.5	623.1	-2.1
11. Men's Furnishings	608.1	611.1	0.5
12. Boys' Clothing and Furnishings	501.4	488.6	-2.6
13. Jewelry	993.0	977.8	-1.5
14. Notions	796.7	785.7	-1.4
15. Toiletries and Drugs	932.4	957.3	2.7
16. Furniture and Bedding	673.0	690.9	2.7
17. Floor Coverings	583.1	602.4	3.3
18. Housewares	818.3	803.5	-1.8
19. Major Appliances	237.4	233.9	-1.5
20. Radio and Television	73.4	67.9	-7.5
21. Recreation and Education <sup>2</sup>	106.7	99.9	-6.4
22. Home Improvements <sup>2</sup>	134.5	128.5	-4.5
23. Auto Accessories <sup>2</sup>	107.5	107.4	-0.1
Groups 1 - 15: Soft Goods	612.2	603.6	-1.4
Groups 16 - 20: Durable Goods	463.0	454.6	-1.8
Groups 21 - 23: Misc. Goods <sup>2</sup>	110.4	105.1	-4.8
Store Total <sup>3</sup>	558.9	548.5	-1.9

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

<sup>2</sup> Indexes on a January 1986=100 base.

<sup>3</sup> 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 Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, contact Mr. Farley on (202) 622-4970 (not a toll-free call).

## Part III. Administrative, Procedural, and Miscellaneous

### Low-Income Housing Tax Credit—1999 Possessions Population Figures

#### Notice 99-22

This notice obsoletes Notice 94-16, 1994-1 C.B. 337, and publishes the Bureau of the Census population figures for American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands (the Possessions) for use in calculating the 1999 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(i) of the Internal Revenue Code and the 1999 calendar year volume cap (Volume Cap) under § 146.

Notice 94-16 provides resident population figures for the Possessions to use in calculating their Credit Ceilings and Vol-

ume Caps for the 1994 calendar year and subsequent calendar years until superseded by release of new population figures by the Bureau of the Census.

The Bureau of the Census has released in CB98-219 and CB98-241 new estimates of the resident population of the Possessions. The new resident population figures of the Possessions, reprinted below, must be used by the Possessions in determining their 1999 Credit Ceilings and Volume Caps.

#### *Resident Population Figures*

<i>Possession</i>	<i>Population</i>
American Samoa	62,093
Guam	149,101
Northern Mariana Islands	66,611
Puerto Rico	3,860,091
U.S. Virgin Islands	118,382

For calendar years after 1999, the resident population figures of the Possessions will be included in the annual Internal Revenue Service publication providing the most recent estimates of the resident population for the states.

The principal authors of this notice are Christopher J. Wilson of the Office of Assistant Chief Counsel (Passthroughs and Special Industries) and Timothy L. Jones of the Office of Assistant Chief Counsel (Financial Institutions and Products). For further information regarding this notice contact Mr. Wilson on (202) 622-3040 (not a toll-free call).

## Part IV. Items of General Interest

### Temporary Closing of M&P and Regional Prototype Plan Programs

#### Announcement 99-50

The Service is revising and improving the master and prototype (M&P) and regional prototype plan programs. Revised procedures are expected to be published soon. In the interim, the Service will temporarily discontinue accepting applications for approval of M&P and regional prototype plans, effective May 10, 1999.

At the present time, the Service's review of applications for approval of M&P and regional prototype plans generally takes into account recent changes in law, but does not consider the provisions of the Small Business Job Protection Act of 1996, Pub. L. 104-88 (SBJPA), that are effective in 1999 and later (that is, the nondiscrimination safe harbors under § 401(k)(12) and § 401(m)(11) of the Internal Revenue Code and the repeal of the combined plan limitation under § 415(e)). See Rev. Proc. 98-14, 1998-4 I.R.B. 22, as modified by Rev. Proc. 98-53, 1998-40 I.R.B. 9. The Service is currently developing procedures that will allow sponsors to request approval letters for these plans which will take into account all recent changes in law, including the provisions of SBJPA that are effective in 1999 and later. Because the Service has consolidated its determination letter program, it is no longer necessary or practical to maintain two separate programs for the approval of prototype plans. Therefore, it is expected that the new procedures will combine the M&P and regional prototype plan programs into a single program that will be administered by the Service's headquarters office. This single program will provide a uniform set of procedures that will apply to all prototype plans, regardless of whether the plans are sponsored by organizations that currently may sponsor M&P plans or by individuals or organizations that currently may sponsor regional prototype plans.

The Service expects to publish these new procedures soon. In anticipation of this, effective May 10, 1999, it will not accept applications for approval of M&P and regional prototype plans until further

notice. The Service will continue to process all M&P and regional prototype plan applications submitted before May 10, 1999 in accordance with Rev. Proc. 98-14, as modified by Rev. Proc. 98-53. Any opinion or notification letter issued in response to a pre-May 10, 1999 application will not take into account the provisions of SBJPA that are effective in 1999 and later, even if the letter is issued after the date that the Service starts accepting applications under the new procedures. Alternatively, sponsors may withdraw any pending application relating to an M&P or regional prototype plan. In this case, the user fee will not be refunded. However, if a new application pertaining to the same plan is filed under the new procedures on or before December 31, 1999, the user fee for the new application will be waived. The sponsor should indicate on the face of the application form that the user fee is being waived pursuant to Announcement 99-50.

### Foundations Status of Certain Organizations

#### Announcement 99-51

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:

Able House Inc., Los Angeles, CA  
Arizona Youthline, Phoenix, AZ  
Claypole Publishers Inc., Princeton, NJ  
Creative Parents Television, Carmichael, CA

Crescent City Community Housing Corporation, New Orleans, LA  
D A R E for the Kids of Apache Junction Inc., Apache Junction, AZ  
East Grasslands Waterfowl Habitat Association, Modesto, CA  
Extended Academics Inc., Bay Minette, AL  
First Quartet Inc., Atlanta, GA  
Foundation for Regional Transit, Palo Alto, CA  
Friends of the Columbia County Library Chapter of Suwanne Regional, Lake City, FL  
Harmon Glass Foundation for Highway Safety Inc., Minneapolis, MN  
Help Ourselves Project, Philadelphia, PA  
Korean Community Talk Line, Sacramento, CA  
Left Coast Crime Conference Inc., Phoenix, AZ  
Living Traditions Inc., New York, NY  
Lonsdale Improvement Organization Inc., Knoxville, TN  
Mansfield Families, Mansfield, MA  
Manufacturing Technology Initiative, San Jose, CA  
Medical Psychophysics Research Institute Inc., Las Vegas, NV  
Metropolitan Innovations Incorporated, Minneapolis, MN  
Mohawk Valley Breastfeeding Network, Utica, NY  
Mount Zion Area Economic Development Corporation, Mount Zion, IL  
Multi-Cultural Visions, Phoenix, AZ  
New Hope Arts Commission Inc., New Hope, PA  
New Hope of Florence Inc., Florence, SC  
New Hope Outreach Ministries, Baton Rouge, LA  
New Horizons Development Corporation, Brooklyn, NY  
New Jersey Coalition Against Sexual Assault, New Brunswick, NJ  
New Jersey Disability and Non-Profit Micro-Loan Fund Inc., Trenton, NJ  
New Joshua Center for Hope, Cleveland, OH  
New Life Cultural Society, Northbrook, IL  
New Life Dimensions Ministries, Scottsdale, AZ  
New Life Intracoastal Community, New Orleans, LA

New Life Newspapers, Seattle, WA  
 New Life Options for the Vital Elderly Inc., Antioch, IL  
 New London Community Center Inc., New London, CT  
 New Lothrop Teen Center Inc., New Lothrop, MI  
 New Mexico Center for Loss and Grief, Santa Fe, NM  
 New Mexico Housing Alliance, Albuquerque, NM  
 New Mexico Law Enforcement Football League, Albuquerque, NM  
 New Mt. Zion Family Life Center Inc., West Memphis, AR  
 New Music Institute of Kansas City Inc., Westwood, KS  
 New Name of the Game Golf Foundation Inc., Pittsburgh, PA  
 New Orleans Rhythm & Dance Ensemble Inc., New Orleans, LA  
 New Pisgah Haven Homes, Chicago, IL  
 New Press, Rego Park, NY  
 New Providence Sports Club Inc., New Providence, NJ  
 New Refuge House Inc., Buffalo, NY  
 New Renaissance of Hope Inc., Detroit, MI  
 New Spirit Evangelistic Ministries, Houston, TX  
 New Wine Ministries, West Monroe, LA  
 New Wings Ministries, Vestal, NY  
 New World Studios Incorporated, Springfield, OR  
 New York Alliance of Black School Educators Incorporated, Brooklyn, NY  
 New York Association of Psychiatric Rehabilitation Services Inc., Syracuse, NY  
 New York Drug Enforcement Agents Scholarship Foundation Inc., New York, NY  
 New York International African Institute, Buffalo, NY  
 New York Knights of the Grip Nassau Co Inc., Woodbury, NY  
 New York Labor History Association Incorporated, New York, NY  
 New York State Council for Education in Agriculture, Canaan, NY  
 New Yorkers for Companion Animals Inc., New York, NY  
 Newberry County Project Life Inc., Newberry, SC  
 Newburgh Heritage Trust Inc., Newburgh, ME  
 Newburgh Karate Club, Newburgh, IN  
 Newport Foundation Incorporated, Windsor Locks, CT  
 Newport Preservation Alliance, Newport, RI  
 Newport Volunteer Firefighters & Rescue Association, Newport, NC  
 Newton Rotary Club Endowment Inc., Newton, NJ  
 Next Progressive Inc., Washington, DC  
 Next Stage Productions Inc., Port Washington, NY  
 NFTE Solutions Inc., Bronx, NY  
 NIA Hope Inc., Philadelphia, PA  
 Night and Day Group, Euclid, OH  
 NIOTA Flood Control Council, Nauvoo, IL  
 Nirmala Foundation, Pittsburgh, PA  
 Nisswi Ishkoden, Grand Rapids, MI  
 NLF Education Foundation Inc., Dallas Ft. Worth, TX  
 Noble County AIDS Task Force Inc., Kendallville, IN  
 Noblesville Cultural Arts Commission Inc., Noblesville, IN  
 Nolan Outreach, Baton Rouge, LA  
 Nomad Cincinnati, OH  
 Nome Library Foundation Inc., Nome, AK  
 Non-Profit Import Exchange Inc., St. Charles, MO  
 Nordenlight Love for Animals Inc., Upper Saddle River, NJ  
 Nordyne Flood Relief Fund, St. Louis, MO  
 Norfolk Youth Association Inc., Norfolk, VA  
 North Alexander School Association Inc., Washington, GA  
 North American Chinese Christian Literature Ministry, Chicago, IL  
 North American Chinese Martial Arts Federation Inc., Baltimore, MD  
 North American Chinese Sociologist Association, Poway, CA  
 North American Jat Charities Inc., Freehold, NJ  
 North American Snake Institute Inc., Jacksonville, FL  
 North Area Adult Respite Center, North Syracuse, NY  
 North Area Athletic Club Inc., Liverpool, NY  
 North Attleboro Educational Foundation Inc., N. Attleboro, MA  
 North Augusta High School Foundation, North Augusta, SC  
 North Bennington Independent Artists Space, N. Bennington, VT  
 North Carolina Alliance for Transportation Reform, Durham, NC  
 North Carolina Depressive & Manic-Depressive Association, Raleigh, NC  
 North Carolina Injured Workers Network, Granite Falls, NC  
 North Central Recycling Inc., Concordia, KS  
 North Country Fiber Fair Inc., Valley City, ND  
 North Dade Community Development Corporation, Miami, FL  
 North Dakota Peace Officers Foundation Inc., West Fargo, ND  
 North Hill Apartments Inc., Springfield, OH  
 North Kansas City Historical Society, North Kansas City, MO  
 Northland Village Residents Council, Dayton, OH  
 North Mobile Boxing Club, Satsuma, AL  
 North Newstead Merchants Association, St. Louis, MO  
 North Pole Youth Sports Council Inc., N. Pole, AK  
 North Texas Kids Services Inc., Dallas, TX  
 North Texas Tres Dias, Dallas, TX  
 North Tulsa Neighborhood Development Corporation, Tulsa, OK  
 Northampton Childrens Theatre Inc., Northampton, MA  
 Northampton Soccer Club Inc., Northampton, MA  
 Northeast Community Drill Team, Houston, TX  
 Northeast Hawkwatch Inc., Southwick, MA  
 Northeast Metro Pageant Inc., Ham Lake, MN  
 Northeast Minnesota Housing Partnership, Virginia, MN  
 Northeast Mobile Search & Rescue Inc., Ballston Lake, NY  
 Northeast Regional Tenant Community Association Inc., Baltimore, MD  
 Northeast Sports Center of Amherst, Nelson, NH  
 Northeast Tarrant Foundation, Haltom City, TX  
 Northern Area Association, Detroit, MI  
 Northern California Family Life Skills Learning Ctr & Domestic, Redding, CA

Northern California Swim League, Galt, CA  
Northern Lights Alternatives-Capital District, Delmar, NY  
Northern Lights Jr. Drum and Bugle Corps Association, Longview, WA  
Northern Nevada Foundation Inc., Reno, NV  
Northern Rockies Heritage Center Inc., Missoula, MT  
Northern Virginia Tennis Patrons Association Inc., Fairfax, VA  
Northern York County Historical and Preservation Society Inc., York, PA  
Northern Youth Recreation Association, Inc., Dillsburg, PA  
Northland Military Museum, Sebeka, MN  
Northland Vietnam Veterans Memorial Foundation, Duluth, MN  
Northshore Hellenic Womens Guild Inc., Danvers, MA  
Northside Neighbors Inc., Wadsworth, OH  
Northwest Babe Ruth League, Bakersfield, CA  
Northwest Community Projects Inc., Arlington Heights, IL  
Northwest Educational Foundation Inc., Grand Island, NE  
Northwest Health Center, Santa Maria, CA  
Northwest Hope Ministries for Persons with Disabilities, Troutdale, OR  
Northwest Omaha Renegades Youth Athletic Association Inc., Omaha, NE  
Northwest United Soccer Club, Crystal Lake, IL  
Norwegian Emigrant Museum, Fridley, MN  
Novalight Arts Inc., New York, NY  
Now Detroit Community Organization, Detroit, MI  
NSSC National Space Science Center Inc., Scottsdale, AZ  
Nuage Life Style Balance Inc., New York, NY  
Nucleus Inc., Franklin, NE  
Nuestra Casa, San Jose, CA  
Nulife Elder Care Home Inc., Oakwood Village, OH  
Nur-Ain Jahan of the Southern Tier, Binghamton, NY  
Nurses for National Health Care – Midwest, Naperville, IL  
Nursing Research Institute of the Southwest Inc., Denton, TX  
Nutrition and Fitness Research Associates Inc., Philadelphia, PA  
Nysmith Fund Inc., Herndon, VA  
Parkville School-Age Child Care Inc., Hartford, CT  
Rights and Resources, Arlington, VA  
Rio Bravo Association, Edinburg, TX  
Rio Grande Counseling Center, Los Fresnos, TX  
Ripley Band Boosters, Ripley, OH  
Ripley County Child Abuse Prevention Council, Versailles, IN  
Ripley Youth Basketball League Inc., Ripley, WV  
Rise & Shine Development Center, Boone, NC  
Rising Star Child Care and Development Center Inc., Raleigh, NC  
Rising Stars Early Learning Centers Inc., Baltimore, MD  
Rising Sun Energy Center, Santa Cruz, CA  
Rita Ethington Deliverance Ministry of Helps Inc., Detroit, MI  
River Heights Apartments Inc., Starkville, MS  
River Oaks Arts, Oak Park, IL  
River of Life Ministries Inc., Macon, GA  
River Road Band Booster Association, Amarillo, TX  
River Valley Childrens Home Inc., Minneapolis, MN  
Riverdale Volunteer Fire Company Inc., Riverdale, NJ  
Riverside Arts Center, Riverside, IL  
Riverside Tournament Association, Littleton, CO  
Riviera Kleberg County Scholarship Fund Inc., Riviera, TX  
Ro Shea Recovery Center, Sandhill, MS  
Roaring Twenties of Rockford Inc., Rockford, IL  
Robert Carter House Inc., Houston, TX  
Robert Gamez Foundation, Las Vegas, NV  
Robert Hammond Ministries Inc., Wichita, KS  
Robert R Mitchell Scholarship Fund, Akron, OH  
Rochelle Can, Oregon, IL  
Rochester School of the Arts, Rochester, MN  
Rock-on Camp Inc., Barrington, IL  
Rockaway Beach Community Development Association, Rockaway Beach, MO  
Rockdale Swimming Inc., Conyers, GA  
Rocky Mountain Care-Holladay Inc., Salt Lake City, UT  
Rocky Mountain Division of the International Association for, Denver, CO  
Rocky Mountain Repertory Ensemble, Broomfield, CO  
Roff Educational Enrichment Foundation, Roff, OK  
Roger D Watkins Evangelistic Association Inc., Crossville, AL  
Rolling Hills Ministry Inc., Alvord, TX  
Ropes Course in Support of Project Dare, Cary, NC  
Rosedale Historical Society Inc., Rosedale, MD  
Rosemary Hubbell Wirkus Memory Disorder Residential Facility Inc., Chiegiak, AK  
Rosemary Institute for Public Involvement Inc., Portland, OR  
Roseville Public Schools Foundation, Roseville, IL  
Roslyn Nadel Scholarship for Disabled Persons Inc., Florham Park, NJ  
Rowan County Christmas Inc., Morehead, KY  
Rowlett Animal Adoption Center, Rowlett, TX  
Rowlett Needy Childrens Fund, Dallas, TX  
Royal Court of the Golden Spike Empire, Salt Lake, UT  
Royal Heights Housing Inc., Dunn, NC  
Royal Oak Foundation for Public Education, Royal Oak, MI  
RSD Charitable Trust of Michigan, Ann Arbor, MI  
Ruach Ministries Inc., Ramsey, NJ  
Rubicon Productions Inc., Lexington, VA  
Rugby Volunteer Rescue Squad and Fire Department Inc., Mount of Wilson, VA  
Ruidoso Junior Golf Inc., Ruidoso, NM  
Rural America Network, Newport, WA  
Rural Minnesota Community Computer Consortium Inc., Princeton, NM  
Rural Partners, Springfield, IL  
Russell County Medical Center Auxiliary, Lebanon, VA  
Russian American Development Corporation, Cheverly, MD  
Russian-American Fund for Orthodoxy, New York, NY  
Russian Ballet Institute Inc., Salt Lake City, UT  
Russian Business Foundation Ltd., Osterville, MA

Russian Educational Foundation Inc.,  
Houston, TX  
Ruth Bass Memorial Foundation Inc.,  
W. Orange, NJ  
Ruth Taylor Williams Foundation,  
Las Vegas, NV  
Ryan Lynch Memorial Polocrosse  
Foundation, Aspen, CO  
Rye Education Fund Inc., Rye, NY  
Side By Side, E. Williston, NY  
Summit Vietnam Veterans Foundation  
Corp., Mogadore, OH  
Teacher Mommy Day Care Inc., Monsey,  
NY  
The Japanese Folk Dance Institute of N Y  
Inc., New York, NY  
The Parks Project, Sacramento, CA  
Unlimited Minds Inc., Albany, NY  
Vallejo Affordable Housing Inc., Vallejo,  
CA

Venezuela en Danzas, Houston, TX  
We Care Foundation Inc., Baton Rouge,  
LA  
Westside Track Club Inc., Louisville, KY  
White Oak Mountain Ministries Inc.,  
Harrison, TN  
63rd Ohio Volunteer Infantry Regiment,  
Chillicothe, Oh

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 clas-

sification of foundation status in the Internal Revenue Bulletin.

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**Cumulative Bulletin Continued  
in a New Format; Correction  
Announcement 99-52**

Announcement 99-36, 1999-16 IRB 10, is missing text in the first column, item #1, on page 10. The second sentence in the paragraph reads:

“Volume 1 will contain the first 26 issues of the IRB (1998-27 to 1998-52).”

The text is corrected as follows:

“Volume 1 will contain the first 26 issues of the IRB (1998-1 to 1998-26), and Volume 2 will contain the second 26 issues of the IRB (1998-27 to 1998-52).”

## 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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