



**DEPARTMENT OF THE TREASURY
WASHINGTON, DC 20220**

June 30, 2011
Department of the Treasury
2010-2011 Priority Guidance Plan

Joint Statement by:

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Attached is the Year End 2010–2011 Priority Guidance Plan.

In Notice 2010-43, we solicited suggestions from all interested parties, including taxpayers, tax practitioners, and industry groups. We recognize the importance of public input to formulate a Priority Guidance Plan that focuses resources on guidance items that are most important to taxpayers and tax administration.

On December 7, 2010, we released the 2010–2011 Priority Guidance Plan, which listed 310 projects that are priorities for allocation of the resources of our offices during the twelve-month period from July 2010 through June 2011 (the Published Guidance Year). The 2010-2011 plan addressed a variety of issues, including recent legislation, the current economic environment, and important international issues. In addition to the items on the 2010-2011 plan, the Appendix lists the more routine guidance that is generally published each year.

The Year End 2010–2011 Priority Guidance Plan contains projects that were published under the original items listed as well as 27 additional projects that were added throughout the Published Guidance Year. These published items related to a variety of issues including retirement benefits, housing and mortgages, and the Patient Protection and Affordable Care Act.

The published guidance process can be fully successful only if we have the benefit of the insight and experience of taxpayers and practitioners who must apply the rules.

Therefore, we invite the public to continue to provide us with their comments and suggestions as we write guidance throughout the next plan year.

Additional copies of the Year End 2010–2011 Priority Guidance Plan can be obtained from the IRS website on the Internet at <http://www.irs.gov/foia/article/0,,id=181687,00.html>. Copies can also be obtained by calling Treasury’s Office of Public Affairs at (202) 622-2960.

**OFFICE OF TAX POLICY
AND
INTERNAL REVENUE SERVICE**

2010-2011 PRIORITY GUIDANCE PLAN

June 30, 2011

CONSOLIDATED RETURNS

1. Regulations regarding the application of §172(h) to a consolidated group.
2. Guidance regarding treatment of certain losses between members of a §267(f) controlled group.
 - PUBLISHED 04/21/11 in FR as NPRM REG-118761-09.
3. Final regulations redetermining gain under §1.1502-13(c). Proposed regulations were published on March 7, 2008.
 - PUBLISHED 03/04/11 in FR as TD 9515.
4. Regulations under §1.1502-77 relating to the status as agent of a consolidated group.
5. Regulations affecting consolidated groups, including regulations regarding loss transfers of member stock.

Additional PGP Projects:

6. Guidance clarifying Controlled Group Qualification Rules under § 1.1563-1.
 - PUBLISHED 04/11/11 in FR as TD 9522.

CORPORATIONS AND THEIR SHAREHOLDERS

1. Regulations under §108(i).
 - PUBLISHED 08/13/10 in FR as NPRM REG-142800-09.
 - PUBLISHED 08/13/10 in FR as TD 9497.

2. Final regulations enabling elections for certain transactions under §336(e). Proposed regulations were published on August 25, 2008.
3. Guidance under §337(d) related to real estate investment trusts (REITs) and regulated investment companies (RICs).
4. Final Regulations regarding the application of §355(a)(3)(B) to the stock of a controlled corporation. Temporary regulations were published on December 12, 2008.
5. Regulations relating to the active trade or business requirement under §355(b). Proposed regulations were published on May 8, 2007.
6. Regulations under §362(e) regarding the importation or duplication of losses. Notice 2005-70 was published on October 11, 2005. Proposed regulations were published on October 23, 2006, and January 23, 2007.
7. Guidance regarding maintaining and obtaining employer identification numbers when an entity obtains or loses corporate status, and in reorganizations under §368(a)(1)(F).
8. Guidance regarding the treatment of non-stock as stock under §382.
9. Regulations regarding the scope and application of §597.
10. Regulations regarding the application of the segregation rules to small shareholders under §382. A request for comments was published in Notice 2010-49, 2010 IRB 3.
11. Final regulations regarding continuity of interest. Temporary regulations were published on March 20, 2007.
12. Guidance relating to the estimation of stock basis in certain non-recognition stock for stock exchanges. A notice was published on January 12, 2009 (see Notice 2009-4, 2009-2 IRB 251).
 - PUBLISHED 06/20/11 in IRB 2011-25 as REV. PROC. 2011-35.
13. Regulations regarding the recovery and allocation of basis in redemptions and reorganizations. Proposed regulations were published on January 20, 2009.

EMPLOYEE BENEFITS

A. Retirement Benefits

1. Guidance under §101(j) of the Employee Retirement Income Security Act of 1974 (ERISA) regarding notice requirements applicable to single-employer plans that become subject to funding-based benefit limitations, as added by the Pension Protection Act of 2006.
2. Guidance on cumulative list of changes in the requirements for §401(a) plans.
 - PUBLISHED 12/27/10 in IRB 2010-52 as NOT. 2010-90 (RELEASED 12/13/2010).
3. Guidance under §401(b) regarding the time for making certain amendments to defined benefits plan.
 - PUBLISHED 12/20/10 in IRB 2010-51 as NOT. 2010-77 (RELEASED 11/30/10).
4. Final regulations on suspension or reduction of safe harbor contributions under §401(k) and (m). Proposed regulations were published on May 18, 2009.
5. Guidance on in-plan rollovers to designated Roth accounts under §402A(c)(4) as added by the Small Business Jobs Act of 2010.
 - PUBLISHED 12/20/10 in IRB 2010-51 as NOT. 2010-84 (RELEASED 11/26/10).
6. Guidance on §403(b) plan terminations.
 - PUBLISHED 03/07/11 in IRB 2011-10 as REV. RUL. 2011-7 (RELEASED 02/22/11).
7. Guidance on prototype program for §403(b) plans.
8. Guidance on rules applicable to IRAs under §408.
 - PUBLISHED 12/13/10 in IRB 2010-50 as REV. PROC. 2010-48 (RELEASED 11/23/10).
9. Guidance on rules applicable to ESOPs under §§409 and 4975.
10. Guidance on definition of readily tradable securities under §409(l) for employee stock ownership plans (ESOPs).
 - PUBLISHED 03/14/11 in IRB 2011-11 as NOT. 2011-19 (RELEASED 02/28/11).

11. Final regulations on hybrid plans under §§411(a)(13) and 411(b)(5), as added by the Pension Protection Act of 2006. Proposed regulations were published on December 28, 2007.
 - PUBLISHED 10/19/10 in FR as TD 9505.
12. Regulations addressing additional issues on hybrid plans under §§411(a)(13) and 411(b)(5), as added by the Pension Protection Act of 2006.
 - PUBLISHED 10/19/10 in FR as NPRM REG-132554-08.
13. Guidance on governmental plan status under §414(d).
14. Guidance on procedures for ruling requests under §414(e) for church plans.
15. Guidance on pick-up arrangements under §414(h)(2).
16. Guidance on eligible combined plans under §414(x), as added by the Pension Protection Act of 2006.
17. Final regulations on determination of minimum required contributions under §430, as added by the Pension Protection Act of 2006. Proposed regulations were published on April 15, 2008.
18. Guidance under §430(c)(2)(D) on alternative amortization schedule for single-employer plans under the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 (PRA 2010).
 - PUBLISHED 08/16/10 in IRB 2010-33 as NOT. 2010-55 (RELEASED 07/30/10).
19. Guidance updating revenue procedure on multiemployer plan amortization extension requests under §431.
 - PUBLISHED 12/27/10 in IRB 2010-52 as REV. PROC. 2010-52 (RELEASED 12/08/10).
20. Guidance under §431(b)(8) on special funding rules for multiemployer plans under PRA 2010.
 - PUBLISHED 08/16/10 in IRB 2010-33 as NOT. 2010-56 (RELEASED 07/30/10).
21. Guidance on distributions from §457(b) plans for unforeseeable emergencies.

- PUBLISHED 11/08/10 in IRB 2010-45 as REV. RUL. 2010-27.
22. Guidance under §4980F regarding notice requirements for certain plan amendments to hybrid plans.
 23. Guidance related to compliance with certain reporting requirements under §§6057, 6058, and 6059 for retirement plans.
 - PUBLISHED 03/21/11 in IRB 2011-12 as ANN. 2011-21 (RELEASED 03/03/11).
 24. Guidance on group trusts under Rev. Ruls. 81-100 and 2004-67.
 - PUBLISHED 01/10/11 in IRB 2011-2 as REV. RUL. 2011-1 (RELEASED 12/16/10).
 25. Guidance on international tax issues related to retirement plans.
 - PUBLISHED 01/10/11 in IRB 2011-2 as REV. RUL. 2011-1 (RELEASED 12/16/10).
 26. Guidance on issues related to lifetime income from retirement plans.
 27. Guidance updating Employee Plans Compliance Resolution System (EPCRS).
 28. Guidance on application of normal retirement age rules to governmental plans.
 29. Guidance on funding relief under PRA 2010.
 - PUBLISHED 01/10/11 in IRB 2011-2 as NOT. 2011-3 (RELEASED 12/17/10).
 30. Guidance on multiemployer plan funding rules.
 - PUBLISHED 12/20/10 in IRB 2010-51 as NOT. 2010-83 (RELEASED 11/26/10).

Additional PGP Projects:

31. Final regulations governing the performance of actuarial services under ERISA.
 - PUBLISHED 03/30/11 in FR as TD 9517.

B. Executive Compensation, Health Care and Other Benefits, and Employment Taxes

1. Guidance under §45R as added by the Patient Protection and Affordable Care Act.¹
 - PUBLISHED 12/20/10 in IRB 2010-51 as NOT. 2010-82 (RELEASED 12/02/10).
2. Regulations under §83 to incorporate the holding in Rev. Rul. 2005-48.
3. Guidance providing model language on §83(b) elections.
4. Guidance on over-the-counter medicines under §§105, 106, 220, and 223 as amended by the ACA.
 - PUBLISHED 09/27/10 in IRB 2010-39 as NOT. 2010-59 (RELEASED 09/03/10).
 - PUBLISHED 09/27/10 in IRB 2010-39 as REV. RUL. 2010-23 (RELEASED 09/03/10).
 - PUBLISHED 01/18/11 in IRB 2011-3 as NOT. 2011-5 (RELEASED 12/23/10).
5. Final regulations on cafeteria plans under §125. Proposed regulations were published on August 6, 2007.
6. Guidance on the applicability of §162(l) to COBRA premiums.
7. Regulations under §162(m) on the transition relief under Treas. Reg. §1.162-27(f)(1).
 - PUBLISHED 06/24/11 in FR as NPRM REG-137125-08.
8. Guidance on the application of §162(m)(6) as added by the ACA.
 - PUBLISHED 01/10/11 in IRB 2011-2 as NOT. 2011-2 (RELEASED 12/22/10).
9. Guidance under §§280G and 4999(a) on change in ownership.
10. Final regulations on income inclusion under §409A. Proposed regulations

¹ Hereafter the Patient Protection and Affordable Care Act, as amended by the Health Care and Education Reconciliation Act, is referred to as the ACA.

were published on December 8, 2008.

11. Guidance to update prior §409A correction program guidance.
 - PUBLISHED 12/20/10 in IRB 2010-51 as NOT. 2010-80 (RELEASED 11/30/10).
12. Guidance on the application of §409A(b) as amended by the Pension Protection Act of 2006.
13. Guidance under §457A as added by §801 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008.
14. Guidance under §457(f) on ineligible plans.
15. Regulations under §512 explaining how to compute unrelated business taxable income of voluntary employees' beneficiary associations described in §501(c)(9). Temporary regulations were issued on January 29, 1986.
16. Guidance on the employee retention credit under §1400R, as added by the Gulf Opportunity Zone Act of 2005.
17. Guidance on employer-provided cell phones as a result of enactment of §2043 of the Small Business Jobs Act of 2010.
18. Regulations implementing new §3121(z), as added by §302 of the Heroes Earnings Assistance and Relief Tax Act of 2008, on foreign employers.
19. Regulations under §§3127, 3121(b)(3)(A) and 3306(c)(5) making certain FICA exemptions available for disregarded entities.
20. Regulations under §3504 designating certain parties who file employment tax returns under their EINs for their clients' workers persons required to perform acts of employers.
21. Guidance under §4980B regarding calculation of the application premium for COBRA continuation coverage.
22. Regulations under §4980G on interaction of §4980G and §125 with respect to comparable employer contributions to employees' HSAs.
23. Guidance providing interim relief with respect to Form W-2 reporting of the cost of coverage of group health insurance under §6051(a)(14) as added by the ACA.

- PUBLISHED 11/01/10 in IRB 2010-44 as NOT. 2010-69 (RELEASED 10/12/10).
24. Guidance on reporting of aggregate cost of employer sponsored health coverage under §6051(a)(14) as added by the ACA.
- PUBLISHED 04/18/11 in IRB 2011-16 as NOT. 2011-28 (RELEASED 03/29/11).
25. Guidance updating Rev. Rul. 95-7 on tips.

Additional PGP Projects:

26. Guidance on the effective date of Rev. Rul. 2006-57 on the use of smart cards, debit or credit cards, or other electronic media to provide qualified transportation fringes.
- PUBLISHED 12/27/10 in IRB 2010-52 as NOT. 2010-94 (RELEASED 12/16/2010).
27. Guidance on withholding on nonresident alien employees performing services within the United States.
- PUBLISHED 02/22/11 in IRB 2011-8 as NOT. 2011-12 (RELEASED 02/02/11).
28. Notice requesting comments regarding the shared employer responsibility provisions in §4980H as added by the ACA.
- PUBLISHED 05/23/11 in IRB 2011-16 as NOT. 2011-36 (RELEASED 05/03/11).

EXCISE TAX

1. Guidance under §§4051 and 4071 on heavy trucks, tractors, trailers, and tires.
2. Regulations under §§4081 – 4083 and 6427 on fuel tax provisions added or affected by the American Jobs Creation Act of 2004, the Energy Policy Act, the Safe, Accountable, Flexible, Efficient Transportation Equity Act, and the Tax Relief and Health Care Act of 2006, including issues that are related to kerosene used in aircraft and the Leaking Underground Storage Tank Trust Fund.
3. Final regulations under §4082 (as amended by the American Jobs Creation Act of 2004) on diesel fuel and kerosene that is dyed by mechanical injection.

Temporary regulations were published on April 26, 2005, but postponed by Notice 2005-80.

4. Guidance under §4121 on the lignite exemption from the coal excise tax.
5. Guidance related to taxable medical devices under §4191, as added by §1405 of the Health Care and Education Reconciliation Act.
 - PUBLISHED 12/27/10 in IRB 2010-52 as NOT. 2010-89 (RELEASED 12/03/10).
6. Guidance under §4481 (as amended by the American Jobs Creation Act of 2004) related to electronic filing of highway use tax returns and the proration of tax when vehicles are sold.
7. Guidance concerning the fee imposed on covered entities engaged in the business of manufacturing or importing branded prescription drugs under §9008 of the ACA.
 - PUBLISHED 12/13/10 in IRB 2010-50 as NOT. 2010-71 (RELEASED 11/29/10).
 - PUBLISHED 02/07/11 in IRB 2011-6 as NOT. 2011-9 (RELEASED 01/14/11).
 - PUBLISHED 05/16/11 in IRB 2011-20 as REV. PROC. 2011-24 (RELEASED 05/02/11).
 - PUBLISHED 06/20/11 in IRB 2011-25 as NOT. 2011-46 (RELEASED 05/27/11).
8. Guidance concerning Alaskan diesel fuel.
 - PUBLISHED 11/01/10 in IRB 2010-44 as NOT. 2010-68 (RELEASED 10/07/10).

Additional PGP Projects:

9. Guidance setting procedures under which taxpayers may make a one-time claim for payment of the credits and payments of certain renewable fuels allowable under sections 6426 and 6427 for 2010.
 - PUBLISHED 02/07/11 in IRB 2011-6 as NOT. 2011-10 (RELEASED 01/14/11).

EXEMPT ORGANIZATIONS

1. Final regulations under §§170, 507, 509, 6033 & 6043 to implement Form 990 revisions and to modify the public support test. Temporary regulations were published on September 9, 2008.
2. Guidance updating grantor and contributor reliance criteria under §§170 and 509.
3. Guidance under §§501(r) and 6033 on additional requirements for charitable hospitals as added by the ACA.
4. Final regulations under §§509 and 4943 regarding the new requirements for supporting organizations, as added by §1241 of the Pension Protection Act of 2006. Proposed regulations were published on September 24, 2009.
5. Guidance under §4943, as amended by §§1233 and 1243 of the Pension Protection Act of 2006, on excess business holdings rules.
6. Guidance under §4944 on program-related investments.
7. Final regulations under §§4965, 6011, and 6033 on excise taxes on prohibited tax shelter transactions and related disclosure requirements as added by §516 of the Tax Increase Prevention and Reconciliation Act of 2005. Proposed regulations were published on August 20, 2007.
 - PUBLISHED 07/06/10 in FR as TD 9492.
8. Regulations regarding the new excise taxes on donor advised funds and fund management under §4966 as added by §1231 of the Pension Protection Act of 2006.
9. Regulations under §6033 on group returns.
10. Guidance regarding certain annual information return requirements under §6033.
 - PUBLISHED 01/18/11 in IRB 2011-3 as REV. PROC. 2011-15 (RELEASED 01/13/11).
11. Regulations to update the final regulations under §6104(c) relating to disclosure to state charity agencies for changes made by §1224(a) of the Pension Protection Act of 2006.
 - PUBLISHED 03/15/11 in FR as NPRM REG-140108-08.

12. Final regulations under §7611 relating to church tax inquiries and examinations. Proposed regulations were published on August 5, 2009.
13. Guidance to facilitate modernizing administrative processes.
 - PUBLISHED 06/20/11 in IRB 2011-25 as REV. PROC. 2011-33 (RELEASED 06/08/11).

Additional PGP Projects:

14. Guidance on delayed filing season for certain tax-exempt hospitals.
 - PUBLISHED 03/07/11 in IRB 2011-10 as ANN. 2011-20 (RELEASED 02/23/11).
15. Guidance on requirements for tax-exemption for qualified nonprofit health insurance insurers under §501(c) (29) as added by the ACA.
 - PUBLISHED 03/28/11 in IRB 2011-13 as NOT. 2011-23 (RELEASED 03/10/11).
16. Guidance requesting comments regarding the need for additional guidance for tax-exempt organizations participating in the Medicare Shared Savings Program described in §3022 of the ACA.
 - PUBLISHED 04/18/11 in IRB 2011-16 as NOT. 2011-20 (RELEASED 03/31/11).
17. Notice providing transitional relief under §6033(j) for small organizations.
 - PUBLISHED 06/20/11 in IRB 2011-25 as NOT. 2011-43 (RELEASED 06/08/11).
18. Notice providing guidance on application for reinstatement and retroactive reinstatement for reasonable cause under §6033(j).
 - PUBLISHED 06/20/11 in IRB 2011-25 as NOT. 2011-44 (RELEASED 06/08/11).

FINANCIAL INSTITUTIONS AND PRODUCTS

1. Regulations under §446 on notional principal contracts (NPC) relating to the inclusion in income or deduction of a contingent nonperiodic payment and

guidance relating to the character of payments made pursuant to an NPC. Proposed regulations were published on February 26, 2004.

2. Guidance clarifying certain REIT regulatory provisions under §856 relating to distressed debt.
 - PUBLISHED 01/31/11 in IRB 2011-5 as REV. PROC. 2011-16 (RELEASED 01/05/11).
3. Guidance on the treatment of an interest in a money market fund as a cash item under §856(c)(4)(A).
4. Guidance regarding the 80-percent test for commercial mortgage loans held by a REMIC for purposes of §860G.
 - PUBLISHED 09/07/10 in IRB 2010-36 as REV. PROC. 2010-30 (RELEASED 08/17/10).
5. Final regulations under §1.1001-3 to clarify whether a deterioration in the financial condition of the issuer is taken into account to determine whether a modified debt instrument is debt or a property right that is not debt. Proposed regulations were published on June 4, 2010.
 - PUBLISHED 01/07/11 in FR as TD 9513.
6. Guidance on the application of §1256 to certain derivative contracts.
7. Guidance under §1272(a)(6) to determine how to compute the accruals of original issue discount (OID) on pools of revolving cardholder debt held by credit card issuers.
8. Regulations under §1273 for determining when a debt instrument is publicly traded.
 - PUBLISHED 01/07/11 IN FR AS NPRM REG-131947-10.
9. Guidance relating to accruals of interest (including discount) on distressed debt.
10. Guidance on prepaid forward contracts. Not. 2008-02 and Rev. Rul. 2008-01 were published January 14, 2008.

Additional PGP Projects:

11. Guidance under §1.1275-7 for Treasury Inflation-Protected Securities issued at

a premium.

- PUBLISHED 05/09/11 in IRB 2011-19 as NOT. 2011-21 (RELEASED 04/08/11).

GENERAL TAX ISSUES

1. Guidance under §23 (redesignated as §36C by §10909 of the ACA) regarding the finality of foreign adoptions.
 - PUBLISHED 10/04/10 in IRB 2010-40 as REV. PROC. 2010-31 (RELEASED 09/29/10).
2. Regulations under §36B as added by §1401 of the ACA regarding the premium assistance tax credit.
3. Guidance under §36C of the Code and §10909 of the ACA regarding the refundable adoption credit.
 - PUBLISHED 10/18/10 in IRB 2010-42 AS NOT. 2010-66 (RELEASED 09/29/10).
4. Proposed regulations under §41 on the exception from the definition of “qualified research” for internal use software under §41(d)(4)(E).
5. Regulations under §41 on whether the gross receipts component of the research credit computation for a controlled group under §41(f) includes gross receipts from transactions between group members.
6. Final Regulations on the reduced §41 credit election under §280C(c)(3). Proposed regulations were published on July 16, 2009.
7. Final regulations on the alternative simplified credit under §41(c)(5), as added by the Tax Relief and Health Care Act of 2006. Proposed regulations were published June 17, 2008.
 - PUBLISHED 06/10/11 in FR as TD 9528.
8. Final regulations under §42 on the requirements for a qualified contract. Proposed regulations were published June 19, 2007.
9. Guidance concerning the exception under §42(d)(6) for any federally or State assisted building.

10. Regulations concerning utility allowances under §42(g)(2)(B)(ii) for sub-metered buildings. Interim guidance was issued in Notice 2009-44, 2009-21 IRB 1037.
11. Guidance concerning recapture under §42(j)(6).
12. Guidance under §45 regarding the definition of refined coal.
 - PUBLISHED 10/04/10 in IRB 2010-40 as NOT. 2010-54 (RELEASED 09/16/10).
13. Final regulations under §45D on how an entity serving targeted populations meets the requirements to be a qualified active low-income community business. Proposed regulations were published on September 24, 2008.
14. Final regulations under §45D that revise and clarify certain rules relating to recapture of the new markets tax credit as well as other issues. Proposed regulations were published August 11, 2008.
15. Guidance regarding the §45D new markets tax credit.
 - PUBLISHED 06/07/11 in FR as NPRM REG-101826-11.
 - PUBLISHED 06/07/11 in FR as ANPRM REG-114206-11.
16. Guidance concerning the credit for production from advanced nuclear power facilities under §45J.
17. Guidance under §§48A and 48B regarding the advanced coal project program and the advanced gasification project program.
 - PUBLISHED 04/04/11 in IRB 2011-14 as NOT. 2011-24 (RELEASED on 03/23/11).
18. Guidance under §§48A and 48B regarding the result of Phase II allocation round.
 - PUBLISHED 09/27/10 in IRB 2010-39 as ANN. 2010-56 (RELEASED 09/01/10).
19. Regulations under §§108 and 7701 concerning the bankruptcy and insolvency rules and disregarded entities.
 - PUBLISHED 04/13/11 in FR as NPRM REG-154159-09.

20. Guidance under §108(c), including the definition of "secured by real property."
21. Guidance concerning certain battery grants under §118.
 - PUBLISHED 12/06/10 in IRB 2010-49 as REV. PROC. 2010-45 (RELEASED 11/12/10).
22. Guidance concerning certain broadband initiative grants under §118.
 - PUBLISHED 10/12/10 in IRB 2010-41 as REV. PROC. 2010-34 (RELEASED 09/23/10).
23. Guidance concerning certain high speed rail grants under §118.
 - PUBLISHED 12/06/10 in IRB 2010-49 as REV. PROC. 2010-46 (RELEASED 11/12/10).
24. Regulations under §152 concerning the definition of dependent.
25. Regulations under §§162 and 262 regarding the deductibility of expenses for lodging not incurred in traveling away from home.
26. Guidance under §163(h)(3) regarding the limitation on the deductibility of home acquisition indebtedness.
 - PUBLISHED 11/01/10 in IRB 2010-44 as REV. RUL. 2010-25 (RELEASED 10/14/10).
27. Guidance under §165 regarding damage to personal residences from corrosive drywall.
 - PUBLISHED 10/18/10 in IRB 2010-42 as REV. PROC. 2010-36 (RELEASED 09/30/10).
28. Final regulations under §170 regarding charitable contributions. Proposed regulations were published on August 7, 2008.
29. Guidance under §172 of the Code and §13 of the Worker, Homeownership, and Business Assistance Act of 2009 regarding a 5-year carryback of net operating losses.
 - PUBLISHED 09/13/10 in IRB 2010-37 as NOT. 2010-58 (RELEASED 08/20/10).

30. Regulations under §174 concerning inventory property.
31. Final regulations under §179B relating to the election to deduct qualified capital costs by a small business refinery. Temporary and proposed regulations were published on June 27, 2008.
32. Final regulations under §179C relating to the election to expense qualified refinery property. Temporary and proposed regulations were published on July 9, 2008.
33. Regulations under §199 including amendments by the Tax Extenders and Alternative Minimum Relief Act of 2008.
34. Guidance under §199 regarding telecommunications.
35. Final regulations under §274 regarding entertainment use of company aircraft. Proposed regulations were published on June 15, 2007.
36. Regulations regarding the §274(n) limitations in employee leasing arrangements.
37. Final regulations under §468A regarding special rules for nuclear decommissioning costs. Proposed regulations were published on December 31, 2007.
 - PUBLISHED 12/23/10 in FR as TD 9512.
38. Guidance for late §469(c)(7) elections.
 - PUBLISHED 06/13/11 in IRB 2011-24 as REV. PROC. 2011-34 (RELEASED 05/26/11).
39. Final regulations under §1221 regarding the election to treat self-created musical compositions or copyrights in musical works as capital assets. Temporary regulations were published on February 8, 2008.
 - PUBLISHED 02/07/11 in FR as TD 9514.
40. Final regulations under §1301(a) regarding income averaging for fishermen. Temporary regulations were published on July 22, 2008.
 - PUBLISHED 12/15/10 in FR as TD 9509.

41. Guidance concerning the cash grant provisions of §1603 of ARRA 2009.
42. Final regulations under §3402(t) on extension of withholding to certain payments made by government entities. Proposed regulations were published on December 5, 2008.
 - PUBLISHED 12/27/10 in IRB 2010-52 as NOT. 2010-91 (RELEASED 12/03/10).
 - PUBLISHED 05/09/11 in FR as TD 9524.
 - PUBLISHED 05/09/11 in FR as NPRM REG-151687-10.
43. Regulations under §7701 regarding Series LLCs and cell companies.
 - PUBLISHED 09/14/10 in FR as NPRM REG-119921-09.
44. Final regulations under §7701 regarding disregarded entities and excise taxes. Temporary regulations were published on September 14, 2009.
45. Guidance regarding the scope and application of the rescission doctrine.
46. Regulations providing criteria for treating an entity as an integral part of a state, local, or tribal government.

Additional PGP Projects:

47. Notice providing relief from certain §42 requirements due to a disaster in Missouri.
 - PUBLISHED 07/05/11 in 2011-27 IRB as NOT. 2011-47 (RELEASED 06/05/11).
48. Notice modifying guidance on credit for carbon dioxide sequestration under §45Q.
 - PUBLISHED 04/04/11 in 2011-14 IRB as NOT. 2011-25 (RELEASED 03/23/11).
49. Guidance under §61 and other Code sections regarding the tax consequences to homeowners, mortgage servicers, and state housing finance agencies of participation in the Housing Finance Agency Hardest Hit Fund and the Emergency Homeowners' Loan Program.

- PUBLISHED 03/14/11 in IRB 2011-11 as NOT. 2011-14 (RELEASED 02/23/11).
50. Regulations under §108(i) for partnerships and S corporations.
- PUBLISHED 08/13/10 in FR as NPRM REG-144762-09 and TD 9498.
51. Guidance concerning clean coal facility grants under §118.
- PUBLISHED 05/23/11 in 2011-21 IRB as REV. PROC. 2011-30 (RELEASED 04/14/11).
52. Guidance under §139 that designates the Japan earthquake and tsunami occurring in March 2011 as a qualified disaster.
- PUBLISHED 05/02/11 in IRB 2011-18 as NOT. 2011-32 (RELEASED 04/05/11).
53. Guidance under §213 regarding lactation expenses.
- PUBLISHED 02/28/11 in 2011-9 IRB as ANN. 2011-14 (RELEASED 02/10/11).
54. Guidance under §274 increasing the 2011 standard mileage rates.
- PUBLISHED 07/18/11 in IRB 2011-29 as ANN. 2011-40 (RELEASED 06/23/11).
55. Guidance under §1012 on the basis of stock.
- PUBLISHED 07/18/11 in IRB 2011-29 as NOT. 2011-56 (RELEASED 06/22/11).

GIFTS AND ESTATES AND TRUSTS

1. Regulations under §67 regarding miscellaneous itemized deductions of trusts and estates.
2. Final regulations under §642(c) concerning the ordering rules for charitable payments made by a charitable lead trust. Proposed regulations were published on June 18, 2008.

3. Guidance concerning adjustments to sample charitable remainder trust forms under §664.
4. Guidance concerning private trust companies under §§671, 2036, 2038, 2041, 2042, 2511, and 2601.
5. Regulations under §1014 regarding uniform basis of charitable remainder trusts.
6. Final regulations under §2032(a) regarding imposition of restrictions on estate assets during the six month alternate valuation period. Proposed regulations were published on April 25, 2008.
7. Final regulations under §2036 regarding graduated retained annuity trusts. Proposed regulations were published on April 30, 2009.
8. Guidance on whether a grantor's retention of a power to substitute trust assets in exchange for assets of equal value, held in a nonfiduciary capacity, will cause insurance policies held in the trust to be includible in the grantor's gross estate under §2042.
9. Guidance providing procedures for filing protective claims for refunds for amounts deductible under §2053.
10. Guidance under §2053 regarding personal guarantees and the application of present value concepts in determining the deductible amount of expenses and claims against the estate.
11. Final regulations under §2642(g) regarding extensions of time to make allocations of the generation-skipping transfer tax exemption. Proposed regulations were published on April 17, 2008.
12. Regulations under §2704 regarding restrictions on the liquidation of an interest in certain corporations and partnerships.
13. Guidance under §2801 regarding the tax imposed on U.S. citizens and residents who receive gifts or bequests from certain expatriates.
14. Final regulations under §7520 updating the mortality-based actuarial tables to be used in valuing annuity interests for life, or term of years, and remainder or reversionary interests. Proposed regulations were published on May 4, 2009.
15. Guidance concerning estates of decedents who die during 2010.

Additional PGP Projects:

16. Notice extending interim guidance on the application of the 2% floor under §67 to deductions of estates and trusts.
 - PUBLISHED 05/16/11 in IRB 2011-20 as NOT. 2011-37 (RELEASED 04/13/11).

INSURANCE COMPANIES AND PRODUCTS

1. Final regulations under §72 on the exchange of property for an annuity contract. Proposed regulations were published on October 18, 2006.
2. Guidance on annuity contracts with a long-term care insurance feature under §§72 and 7702B.
3. Guidance on the tax-free exchange of life insurance contracts subject to §264(f).
 - PUBLISHED 03/21/11 in IRB 2011-12 as REV. RUL. 2011-9 (RELEASED 03/03/11).
4. Guidance clarifying whether deficiency reserves should be taken into account in computing the amount of statutory reserves under §807(d)(6).
5. Guidance on the determination of the company's share and policyholders' share of the net investment income of a life insurance company under §812.
6. Guidance under §833 as modified by the ACA.
 - PUBLISHED 12/06/10 in IRB 2010-49 as NOT. 2010-79 (RELEASED 11/22/10).
 - PUBLISHED 01/10/11 in IRB 2011-2 as NOT. 2011-4 (RELEASED 12/27/10).
 - PUBLISHED 07/05/11 in IRB 2011-27 as NOT. 2011-51 (RELEASED 06/10/11).
7. Guidance under §1035 on the tax treatment of a partial exchange an annuity contract.
 - PUBLISHED 07/25/11 in IRB 2011-30 as REV. PROC. 2011-38 (RELEASED 06/28/11).
8. Guidance on treatment of age 100 maturity under §7702 based on comments to Notice 2009-47.

- PUBLISHED 08/23/10 in IRB 2010-34 as REV. PROC. 2010-28.

9. Guidance under §7702 defining cash surrender value.

Additional PGP Projects:

10. Notice requesting comments on fees for health insurance and self-insured plans under §§4375 and 4376.

- PUBLISHED 06/20/11 in IRB 2011-25 as NOT. 2011-35 (RELEASED 06/09/11).

INTERNATIONAL ISSUES

A. Subpart F/Deferral

1. Final regulations under §954 on aircraft and vessel leasing income. Proposed regulations were published on July 3, 2008.

- PUBLISHED 05/06/11 in FR as TD 9525.

2. Regulations under §956 on loans by CFCs to related foreign partnerships.

3. Final regulations under §956 on the basis of property acquired in certain non-recognition transactions. Proposed regulations were published on June 24, 2008.

- PUBLISHED 06/24/11 in FR as TD 9530.

4. Regulations under §1297(c) on passive foreign investment companies.

B. Inbound Transactions

1. Regulations under §871(m) added by the Hiring Incentives to Restore Employment Act (HIRE Act) of 2010. P.L. 111-147.

2. Guidance under §892.

3. Regulations under §1441 on withholding in connection with certain live events.

4. Guidance under §1441 updating Rev. Proc. 89-47 on central withholding agreements.

5. Guidance under §1441.

6. Regulations and other guidance under §§1471-1474 and 6011(e)(4) added by the HIRE Act of 2010. P.L. 111-147.
 - PUBLISHED 09/13/10 in IRB 2010-37 as NOT. 2010-60 (RELEASED 08/27/10).

Additional PGP Projects:

7. Guidance on implementation of information reporting and withholding under Chapter 4 of the Code, sections 1471-1474.
 - PUBLISHED 05/09/11 in IRB 2011-19 as NOT. 2011-34 (RELEASED 04/08/11).

C. Outbound Transactions

1. Regulations under §367(a)(5) regarding outbound asset reorganizations.
2. Final regulations under §367(b) on repatriation effected by use of parent stock. Proposed regulations were published on May 27, 2008.
 - PUBLISHED 05/19/11 in FR as TD 9526.
3. Regulations under §367(d) regarding transfers of intangibles to foreign corporations.

D. Foreign Tax Credits

1. Guidance under §901 on creditability of U.K. Non-Domiciliary Tax.
2. Final regulations under §901 on noncompulsory payments. Proposed regulations were published on July 16, 2008.
3. Guidance under §901(l) on certain business arrangements.
 - PUBLISHED 10/12/10 in IRB 2010-40 as NOT. 2010-65 (RELEASED 09/23/10).
4. Guidance under §901(m) on covered asset acquisitions added by P. L. 111-226 in 2010.
5. Final regulations under §904(d) on reduction of separate limitation categories. Proposed regulations were published on December 21, 2007.
 - PUBLISHED 04/07/11 in FR as TD 9521.

6. Guidance under §904(d) on separate application of foreign tax credit limitation to items resourced under treaties added by P. L. 111-226 in 2010.
7. Final regulations under §904(f) & (g) on foreign and overall domestic losses. Proposed regulations were published on December 21, 2007.
8. Final regulations under §905(c) on foreign tax redeterminations. Proposed regulations were published on November 7, 2007.
9. Guidance under §909 on foreign tax credit splitting events added by P. L. 111-226.
 - PUBLISHED 12/27/10 in IRB 2010-52 as NOT. 2010-92 (RELEASED 12/06/10).
10. Guidance under §960(c) on the amount of foreign taxes deemed paid with respect to §956 inclusions added by P. L. 111-226 in 2010.
11. Regulations under §964 on accounting method elections.

Additional PGP Projects:

12. Guidance on treatment of Puerto Rican Excise Tax.
 - PUBLISHED 04/18/11 in 2011-16 IRB as NOT. 2011-29 (RELEASED 03/30/11).

E. Transfer Pricing

1. Guidance under §482 on the measurement and timing of certain stock-based compensation following financial reporting.
2. Other guidance under §482, including on cost sharing arrangements and other related party transactions.
3. Annual Report on the Advance Pricing Agreement Program.
 - PUBLISHED 04/18/11 in IRB 2011-16 as ANN. 2011-22 (RELEASED 03/29/11).
4. Guidance updating Rev. Proc. 2006-9, as amended by Rev. Proc. 2008-31, on the Advance Pricing Agreement Program.

F. Sourcing and Expense Allocation

1. Final regulations under §861 on the source of certain compensation on the event basis. Proposed regulations were published on October 17, 2007.
2. Regulations under §§861 and 904 on interest expense allocation.
3. Regulations under §863 on the source of income from a qualified fails charge.
 - PUBLISHED 12/08/10 in FR as NPRM REG-132724-10 and TD 9508.

G. Treaties

1. Guidance on issues under income tax treaties, including beneficial ownership.
2. Guidance updating Rev. Proc. 2006-54 on the Competent Authority Program.
3. Miscellaneous Announcements, e.g., of Mutual Agreement Procedures (MAPS) and Reciprocal Exemption Agreements.
 - PUBLISHED 08/09/10 in IRB 2010-32 as ANN. 2010-48.
 - PUBLISHED 09/07/10 in IRB 2010-36 as ANN. 2010-52.
 - PUBLISHED 03/21/11 in IRB 2011-12 as ANN. 2011-18 (RELEASED 03/01/11).

H. Other

1. Final regulations under §883.
 - PUBLISHED 09/17/10 as TD 9502.
2. Guidance under §911 on the Housing Cost Amount for 2011.
 - PUBLISHED 02/22/11 in IRB 2011-8 as NOT. 2011-8 (RELEASED 02/04/11).
3. Final regulations under §987. Proposed regulations were published on September 7, 2006.
4. Guidance on §988 transactions, including hedging transactions.
5. Guidance under §3402 for employers on Military Spouses Residency Relief Act in relation to the U.S. territories.
 - PUBLISHED 04/25/11 in 2011-16 IRB as NOT. 2011-16 (RELEASED 04/08/11).

6. Regulations under §6038A on filing Form 5472.
 - PUBLISHED 06/10/11 in FR as NPRM REG-101352-11 and TD 9529.
7. Guidance on the application of §6038B including guidance with respect to transfers by partnerships to foreign corporations.
8. Regulations and other guidance under various provisions of the HIRE Act of 2010, P.L. 111-147, including foreign financial asset reporting under §6038D, implementation, and forms.
9. Regulations under §6039E on passport application information.
10. Regulations under §6048 on foreign trust reporting.

Additional PGP Projects:

11. Proposed regulations on reporting interest paid to nonresident aliens.
 - PUBLISHED 01/07/11 in FR as REG-146097-09.
12. Guidance under section 6038D for short year filers.
 - PUBLISHED 07/08/11 in 2011-29 IRB as NOT. 2011-55 (RELEASED 06/22/11).

PARTNERSHIPS

1. Guidance on the application of Rev. Rul. 92-53 in measuring partner insolvency under §108(d)(3).
2. Final regulations under §108(e)(8)(B). Proposed regulations were published on October 31, 2008.
3. Regulations under §469(h)(2) concerning limited partners and material participation.
4. Regulations under §§704, 734, 743, and 755 arising from the American Jobs Creation Act of 2004, P.L. 108-357, 118 Stat. 1418, regarding the disallowance of certain partnership loss transfers and no reduction of basis in stock held by a partnership in a corporate partner. Interim guidance was issued as Not. 2005-32.
5. Regulations under §721 regarding the tax treatment of noncompensatory options and convertible instruments issued by a partnership.

6. Guidance under §7704 related to cancellation of indebtedness income.

SUBCHAPTER S CORPORATIONS

1. Guidance under §§1362 and 9100 regarding elections of S corporations.
2. Guidance under §1366.
3. Regulations under §1367 regarding S corporations and back to back loans.

TAX ACCOUNTING

1. Guidance under §168 regarding the asset class for wireless telecommunications network assets.
 - PUBLISHED 05/02/11 in IRB 2011-18 as REV. PROC. 2011-22 (RELEASED 04/04/11).
2. Guidance under §168(k) on electing out of the additional first-year depreciation deduction, as extended by § 2022 of the Small Business Jobs Act of 2010.
 - PUBLISHED 04/18/11 in IRB 2011-16 as REV. PROC. 2011-26 (RELEASED 03/29/11).
3. Regulations under §174 regarding procedures for adopting and changing methods of accounting for research and experimental expenditures.
4. Guidance under §179(f), as added by §2021 of the Small Business Jobs Act of 2010, regarding qualified real property.
5. Final regulations under §181 regarding deductions for the costs of producing qualified film and television productions. Temporary regulations were published on February 9, 2007.
6. Final regulations under §§195, 248, and 709 regarding the elections to amortize start-up and organizational expenditures. Temporary regulations were published July 8, 2008.
7. Final regulations under §263(a) regarding the deduction and capitalization of expenditures for tangible assets. Proposed regulations were published on March 10, 2008.
8. Regulations under §263(a) regarding the treatment of capitalized transaction costs.

9. Guidance under §263(a) regarding capitalization or deduction of electric utility transmission and distribution costs.
10. Guidance under §263(a) regarding capitalization or deduction of telecommunication network asset costs.
 - PUBLISHED 05/02/11 in IRB 2011-18 as REV. PROC. 2011-27 (RELEASED 04/04/11).
 - PUBLISHED 05/02/11 in IRB 2011-18 as REV. PROC. 2011-28 (RELEASED 04/04/11).
11. Guidance regarding the supporting documentation required under §1.263(a)-5(f) to allocate success-based fees between activities that facilitate a transaction and activities that do not facilitate a transaction.
 - PUBLISHED 05/02/11 in IRB 2011-18 as REV. PROC. 2011-29 (RELEASED 04/08/11).
12. Regulations under §263A regarding the treatment of sales-based costs, such as sales-based royalties.
 - PUBLISHED 12/17/10 in FR as NPRM REG-149335-08.
13. Regulations under §263A regarding including negative amounts in additional §263A costs.
14. Guidance regarding the application of §263A to motor vehicle dealerships.
 - PUBLISHED 12/06/10 in IRB 2010-49 as REV. PROC. 2010-44 (RELEASED 11/09/10).
15. Regulations on the carryover of last-in first-out (LIFO) layers following a §351 or §721 transaction.
16. Final regulations under §381(c)(4) and (5) regarding changes in method of accounting. Proposed regulations were published on November 16, 2007.
17. Guidance amplifying, clarifying and modifying Rev. Proc. 2008-52, which provides procedures for obtaining automatic consent for certain changes in methods of accounting under §446.
 - PUBLISHED 01/24/11 in IRB 2011-4 as REV. PROC. 2011-14 (RELEASED 01/14/11).

18. Guidance regarding the nonaccrual experience method under §448.
19. Guidance under §§451 and 461 regarding the sale and use of gift cards.
 - PUBLISHED 01/31/11 in IRB 2011-5 as REV. PROC. 2011-17 (RELEASED 01/05/11).
 - PUBLISHED 01/31/11 in IRB 2011-5 as REV. PROC. 2011-18 (RELEASED 01/05/11).
20. Guidance under §453 addressing the exchange of property for an annuity.
21. Regulations under §460 addressing the application of the lookback interest rules to certain pass-through entities with tax-exempt owners.
22. Guidance under §460 regarding home construction contracts. Proposed regulations were published on August 4, 2008.
23. Guidance applying the all events test of §461 to services and other liabilities related to the services.
24. Regulations under §1.471-8 regarding the treatment of vendor allowances under the retail inventory method.
25. Regulations under §1.472-8 regarding the inventory price index computation (IPIC) method.

TAX ADMINISTRATION

1. Guidance under §§3504, 6011, 6012, 6061, and 6302 regarding third-party payer issues and reporting agents.
2. Guidance under §6001 regarding use of statistical sampling by taxpayer.
3. Regulations and other guidance under §6011(e) relating to electronic filing necessitated by §17 of the Worker, Homeowner and Business Assistance Act of 2009.
 - PUBLISHED 12/06/10 in FR as NPRM REG-100194-10.
 - PUBLISHED 12/20/10 in IRB 2010-51 as NOT. 2010-85 (RELEASED 12/01/10).
 - PUBLISHED 12/27/10 in IRB 2010-52 as ANN. 2010-96 (RELEASED 12/20/10).
 - PUBLISHED 03/30/11 in FR as TD 9518.

- PUBLISHED 04/25/11 in IRB 2011-17 as REV. PROC. 2011-25 (RELEASED 03/28/11).
 - PUBLISHED 04/25/11 in IRB 2011-17 as NOT. 2011-26 (RELEASED 03/28/11).
 - PUBLISHED 04/25/11 in IRB 2011-17 as NOT. 2011-27 (RELEASED 03/28/11).
4. Regulations and other guidance under §§6012 and 7602 allowing the IRS to require corporations to file a schedule disclosing uncertain tax positions.
- PUBLISHED 09/09/10 in FR as NPRM REG-119046-10.
 - PUBLISHED 10/12/10 in IRB 2010-41 as ANN. 2010-75 (RELEASED 09/24/10).
 - PUBLISHED 10/12/10 in IRB 2010-41 as ANN. 2010-76 (RELEASED 09/24/10).
 - PUBLISHED 12/15/10 in FR as TD 9510.
5. Regulations under §6015 regarding relief from joint and several liability.
6. Regulations and other guidance regarding amendments to §6041 made by §9006 of the ACA to require additional reporting effective after 12/31/11.
- PUBLISHED 07/19/10 in IRB 2010-29 as NOT. 2010-51 (RELEASED 07/01/10).
7. Guidance regarding amendments to §6041 made by the Small Business Jobs Act of 2010.
8. Final regulations and other guidance under §§6045 and 6045A regarding cost basis information reporting relating to securities transactions, as added by §403 of the Energy Improvement and Extension Act of 2008. Proposed regulations were published on December 17, 2009.
- PUBLISHED 10/18/10 in FR as TD 9504.
 - PUBLISHED 10/25/10 in IRB 2010-43 as NOT. 2010-67 (RELEASED 10/12/10).
 - PUBLISHED 03/14/11 in IRB 2011-11 as NOT. 2011-18 (RELEASED 02/18/11).
9. Final regulations under §6050W, as added by the Housing Assistance Act of 2008, regarding information reporting on payment card and third party payment transactions. Proposed regulations were published on November 24, 2009.

- PUBLISHED 08/16/10 in FR as TD 9496.
 - PUBLISHED 06/06/11 in IRB 2011-23 as NOT. 2011-42 (RELEASED 05/18/10).
10. Final regulations under §6081 to provide an automatic extension of time to file for certain pass-through entities. Proposed regulations were published on July 1, 2008.
- PUBLISHED 06/24/11 in FR as TD 9531.
11. Regulations under §6103 pertaining to taxpayer consents to disclose return information.
- PUBLISHED 03/18/11 in FR as NPRM REG-153338-09.
12. Regulations under §6103 regarding disclosures to the Department of Commerce, Census Bureau, for statistical purposes.
- PUBLISHED 08/26/10 in FR as NPRM REG-137486-09 and TD 9500.
13. Final regulations under §6104 regarding the disclosure of certain administrative actions that are required to be made available to the public. Proposed regulations were published on August 11, 2007.
14. Final regulations under §6109 regarding the use of preparer tax identification numbers (PTINs) by tax return preparers. Proposed regulations were published on March 26, 2010.
- PUBLISHED 09/30/10 in FR as TD 9501.
 - PUBLISHED 11/29/10 in IRB 2010-48 as REV. PROC. 2010-41 (RELEASED 10/26/10).
 - PUBLISHED 01/17/11 in IRB 2011-3 as NOT. 2011-6 (RELEASED 12/30/10).
 - PUBLISHED 02/14/11 in IRB 2011-7 as NOT. 2011-11 (RELEASED 01/24/11).
15. Guidance under §6109 to combat abuse of EINs.
16. Final regulations under §6112 with respect to list maintenance and under §6011 with respect to disclosure. Proposed regulations were published on September 11, 2009.
17. Regulations regarding the furnishing of security in connection with an election to

- pay the estate tax in installments under §6166.
18. Final regulations under §6231 regarding the special enforcement exception to the application of the Tax Equity and Fiscal Responsibility Act (TEFRA) partnership procedures. Proposed regulations were published on February 13, 2009.
 19. Regulations under §6302 pertaining to electronic payments of depository taxes.
 - PUBLISHED 08/23/10 in FR as NPRM REG-153340-09.
 - PUBLISHED 12/08/10 in FR as TD 9507.
 - PUBLISHED 12/27/10 in IRB 2010-52 as NOT. 2010-87 (RELEASED 12/2/10).
 20. Final regulations under §6323 regarding electronic lien filing authority. Proposed regulations were published on April 16, 2008.
 - PUBLISHED 04/04/11 in FR as TD 9520.
 21. Guidance under §6402 regarding the proper place to file claims for credit or refund.
 - PUBLISHED 08/02/10 in IRB 2010-31 as REV. PROC. 2010-27 (RELEASED 07/14/10).
 - PUBLISHED 06/10/11 in FR as NPRM REG-137128-08.
 22. Final regulations under §6404(g) pertaining to when the interest suspension period begins. Proposed regulations were published on June 21, 2007.
 23. Final regulations under §6411 relating to the computation and allowance of tentative carryback adjustments. Proposed regulations were published on August 24, 2007.
 - PUBLISHED 08/24/10 in FR as TD 9499.
 24. Final regulations under §6501(c)(10) regarding the extension of the statute of limitations for assessment relating to failures to report required information concerning listed transactions, necessitated by §814 of the American Jobs Creation Act of 2004. Proposed regulations were published on October 7, 2009.
 25. Regulations under §6611 regarding interest on overpayments by tax exempt organizations.
 26. Regulations under §§6662, 6662A and 6664 regarding accuracy-related penalties relating to understatements. Interim guidance was issued as Not. 2005-12.

27. Guidance under §6664 updating Rev. Proc. 94-69 regarding qualified amended returns filed by coordinated industry case (CIC) taxpayers.
28. Guidance under §6676 regarding the penalty for erroneous claims for refund as added by §8247 of the Small Business and Work Opportunity Tax Act of 2007.
29. Regulations under §6695A, as added by the Pension Protection Act of 2006, regarding the penalty applicable to appraisers.
30. Guidance under §6702 relating to reduction of penalties for frivolous tax submissions.
31. Final regulations under §6707 regarding the penalty for failure to furnish information required by §6111. Proposed regulations were published on December 22, 2008.
32. Guidance under §6707A regarding the penalty for failure to disclose reportable transactions. Prior guidance was issued as Not. 2005-11, Rev. Proc. 2005-51, Rev. Proc. 2007-21 and Rev. Proc. 2007-25. Temporary regulations were published on September 11, 2008.
33. Regulations under §6708 regarding the penalty for failure to make a list of advisees available as required by §6112. Proposed regulations were published on December 19, 2008.
34. Guidance under §7123 pertaining to fast track programs.
 - PUBLISHED 01/24/11 in IRB 2011-4 as ANN. 2011-5 (RELEASED 12/30/10).
 - PUBLISHED 01/24/11 in IRB 2011-4 as ANN. 2011-6 (RELEASED 12/30/10).
35. Regulations and other guidance under §7216 regarding the disclosure and use of tax return information by tax return preparers. Prior guidance was issued as Rev. Ruls. 2010-4 and 2010-5 on January 21, 2010. Temporary regulations were published on January 4, 2010.
36. Guidance under §7430 regarding awards of attorney fees.
37. Final regulations under §7502 pertaining to when filing occurs. Proposed regulations were published on November 23, 2004.
38. Guidance under §7503 revising Rev. Rul. 83-116 relating to specific situations.
39. Guidance under §7503 pertaining to the effect of Emancipation Day on the April

15 deadline for certain tax returns.

- PUBLISHED 03/07/11 in IRB 2011-10 as NOT. 2011-17 (RELEASED 02/16/11).

40. Regulations under §7623, as amended by the Tax Relief and Healthcare Act of 2006, regarding whistleblower awards and the operation of the Whistleblower Office.

- PUBLISHED 03/15/11 in FR as TD 9516.

41. Guidance under §§7701(o) and 6662(b)(6) regarding codification of the economic substance doctrine by the ACA.

- PUBLISHED 10/04/10 in IRB 2010-40 as NOT. 2010-62 (RELEASED 09/13/10).

42. Final regulations under §7811 regarding taxpayer assistance orders. Proposed regulations regarding taxpayer assistance orders were published on July 27, 2009.

- PUBLISHED 04/01/11 as TD 9519 (RELEASED 03/31/11).

43. Guidance under §9100.

- PUBLISHED 09/07/10 as REV. PROC. 2010-32.

44. Guidance under title 31 relating to Foreign Bank Account Reports (FBARs).

- PUBLISHED 04/25/11 in IRB 2011-17 as NOT. 2011-31 (RELEASED 03/30/11).
- PUBLISHED 07/18/11 in IRB 2011-29 as NOT. 2011-54 (RELEASED 06/16/11).

45. Regulations revising Circular 230 regarding practice before the IRS.

- PUBLISHED 08/23/10 in FR as NPRM REG-138637-07.
- PUBLISHED 06/03/11 in FR as TD 9527.

46. Guidance pertaining to enhancing return preparer compliance.

- PUBLISHED 11/08/10 in IRB 2010-45 as ANN. 2010-81 (RELEASED 10/14/10).
- PUBLISHED 12/10/10 in FR as NPRM REG-124018-10.
- PUBLISHED 05/02/11 in IRB 2011-18 as ANN. 2011-29 (RELEASED 04/19/11).
- PUBLISHED 06/20/11 in IRB 2011-25 as NOT. 2011-45 (RELEASED 05/31/11).
- PUBLISHED 06/27/11 in IRB 2011-48 as NOT. 2011-48 (RELEASED 06/07/11),

47. Regulations regarding user fees.

- PUBLISHED 07/23/10 in FR as NPRM REG-139343-08.
- PUBLISHED 09/30/10 in FR as TD 9503.
- PUBLISHED 04/19/11 in FR as TD 9523.

48. Guidance revising Not. 2003-19 regarding the proper place for filing certain elections, statements, returns and other documents.

- PUBLISHED 08/02/10 in IRB 2010-31 as NOT. 2010-53 (RELEASED 07/14/10).

49. Regulations and other guidance relating to Taxpayer Identification Numbers on Payee Statements.

- PUBLISHED 05/18/11 in IRB 2011-20 as NOT. 2011-38 (RELEASED 04/14/11).

50. Guidance regarding the Appeals function.

TAX-EXEMPT BONDS

1. Guidance on Build America Bonds under §54AA as added by ARRA of 2009.

- PUBLISHED 12/13/10 in IRB 2010-50 as NOT. 2010-81 (RELEASED 11/23/10).

2. Final regulations on solid waste disposal facilities under §142. Proposed regulations were published on September 16, 2009.

3. Final regulations on public approval requirements for private activity bonds under §147(f). Proposed regulations were published on September 9, 2008.
4. Regulations on arbitrage investment restrictions under §148.
5. Regulations on bond reissuance under §150. Notice 2008-41 was published on April 14, 2008 and was supplemented by Notice 2008-88 and Notice 2010-7.
6. Final regulations under §1397E on Qualified Zone Academy Bonds. Proposed regulations were published on July 16, 2007.
 - PUBLISHED 07/30/10 in FR as TD 9495.
7. Guidance on credit for qualified bonds allowed to an issuer under §6431 as added by ARRA of 2009 and amended by the HIRE Act of 2010.

APPENDIX – Regularly Scheduled Publications

JULY 2010

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.
 - PUBLISHED 07/06/10 in IRB 2010-27 as REV. RUL. 2010-18 (RELEASED 06/17/10).
2. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in July 2010, and the minimum present value transitional rates for June 2010.
 - PUBLISHED 07/26/10 in IRB 2010-30 as NOT. 2010-52 (RELEASED 07/07/10).
3. Revenue ruling providing the average annual effective interest rates charged by each Farm Credit Bank District.

AUGUST 2010

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.
 - PUBLISHED 08/02/10 in IRB 2010-31 as REV. RUL. 2010-19 (RELEASED 07/19/10).

2. Guidance providing the inflation adjustment factor to be used in determining the enhanced recovery credit under §43 for tax years beginning in the calendar year.
 - PUBLISHED 11/15/10 in IRB 2010-46 as NOT. 2010-72.
3. Guidance providing the applicable percentage to be used in determining percentage depletion for marginal properties under §613A for the calendar year.
 - PUBLISHED 11/15/10 in IRB 2010-46 as NOT. 2010-73.
4. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in August 2010, and the minimum present value transitional rates for July 2010.
 - PUBLISHED 08/23/10 in IRB 2010-34 as NOT. 2010-57 (RELEASED 08/05/10).
5. Revenue procedure providing the domestic asset/liability percentages and the domestic investment yield percentages for taxable years beginning after December 31, 2008, for foreign companies conducting insurance business in the United States.
 - PUBLISHED 08/30/10 in IRB 2010-35 as REV. PROC. 2010-29 (RELEASED 08/13/10).

SEPTEMBER 2010

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.
 - PUBLISHED 09/07/10 in IRB 2010-36 as REV. RUL. 2010-20 (RELEASED 08/18/10).
2. Guidance providing the amounts of unused housing credit carryover allocated to qualified states under §42(h)(3)(D) for the calendar year.
 - PUBLISHED 11/15/10 in IRB 2010-46 as NOT. 2010-74 (RELEASED 10/28/10).
3. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period October through December 2010.

- PUBLISHED 09/27/10 in IRB 2010-39 as REV. RUL. 2010-21 (RELEASED 08/19/10).
4. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in September 2010, and the minimum present value transitional rates for August 2010.
- PUBLISHED 10/04/10 in IRB 2010-40 as NOT. 2010-61 (RELEASED 09/08/10).
5. Revenue procedure under §274 regarding the deemed substantiation travel expenses using per diem rates.
- PUBLISHED 10/18/10 in IRB 2010-42 as REV. PROC. 2010-39 (RELEASED 09/30/10).
6. Update of Not. 2004-83 to add approved applicants for designated private delivery service status under §7502(f). Will be published only if any new applicants are approved.
7. Notice identifying the counties that experienced exceptional, extreme, or severe drought during the preceding 12-month period ending August 31, 2010, for purposes of determining whether the replacement period within which to replace livestock sold on account of drought is extended under §1033(e)(2)(B) and Not. 2006-82.
- PUBLISHED 10/12/10 in IRB 2010-41 as NOT. 2010-64 (RELEASED 09/21/10).
8. Revenue ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the second half of 2009 for use in valuing personal flights on employer-provided aircraft.
- PUBLISHED 09/27/10 in IRB 2010-39 as REV. RUL. 2010-22.
9. Revenue procedure under §36C of the Code and §10909 of the ACA regarding the adoption credit inflation adjustment for 2010.
- PUBLISHED 10/18/10 in IRB 2010-42 as REV. PROC. 2010-35 (RELEASED 09/29/10).

OCTOBER 2010

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.
 - PUBLISHED 10/04/10 in IRB 2010-40 as REV. RUL. 2010-24 (RELEASED 09/17/10).
2. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in October 2010, and the minimum present value transitional rates for September 2009.
 - PUBLISHED 11/01/10 in IRB 2010-44 as NOT. 2010-70 (RELEASED 10/06/10).
3. Revenue procedure under §1 and other sections of the Code regarding the inflation adjusted items for 2011.
 - PUBLISHED 11/15/10 in IRB 2010-46 as REV. PROC. 2010-40 (RELEASED 10/28/10).
 - PUBLISHED 01/10/11 in IRB 2011-2 as REV. PROC. 2011-12 (RELEASED 12/23/10).
4. Revenue procedure providing the loss payment patterns and discount factors for the 2010 accident year to be used for computing unpaid losses under §846.
 - PUBLISHED 12/13/10 in IRB 2010-50 as REV. PROC. 2010-49 (RELEASED 11/29/10).
5. Revenue procedure providing the salvage discount factors for the 2010 accident year to be used for computing discounted estimated salvage recoverable under §832.
 - PUBLISHED 12/13/10 in IRB 2010-50 as REV. PROC. 2010-50 (RELEASED 11/29/10).
6. Update of Rev. Proc. 2005-27 listing the tax deadlines that may be extended by the Commissioner under §7508A in the event of a Presidentially-declared disaster or terrorist attack. Will be published only if there are any updates.

NOVEMBER 2010

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.

- PUBLISHED 11/01/10 in IRB 2010-44 as REV. RUL. 2010-26 (RELEASED 10/19/10).
2. Revenue ruling providing the “base period T-Bill rate” as required by §995(f)(4).
 - PUBLISHED 12/06/10 in IRB 2010-49 as REV. RUL. 2010-28.
 3. Revenue ruling setting forth covered compensation tables for the 2011 calendar year for determining contributions to defined benefit plans and permitted disparity.
 - PUBLISHED 01/24/11 in IRB 2011-4 as REV. RUL. 2011-3 (RELEASED 12/29/10).
 4. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in November 2010, and the minimum present value transitional rates for October 2010.
 - PUBLISHED 11/22/10 in IRB 2010-47 as NOT. 2010-76 (RELEASED 11/05/10).
 5. Update of Rev. Proc. 2006-48 regarding adequate disclosure for purposes of the §6662 substantial understatement penalty and the §6694 preparer penalty. Will be published only if there are any updates.
 6. News release setting forth cost-of living adjustments effective January 1, 2011, applicable to the dollar limits on benefits under qualified defined benefit pension plans and other provisions affecting certain plans of deferred compensation.
 - PUBLISHED 12/06/10 in IRB 2010-49 as NOT. 2010-78. ALSO RELEASED 10/28/10 as IR-2010-108.
 7. Federal Register notice on Railroad Retirement Tier 2 tax rate.
 - PUBLISHED 11/29/10 in FR as FRNT. REG-141246-10.
 8. Revenue procedure under §274 regarding the deemed substantiation of travel expenses using standard mileage rates.
 - PUBLISHED 12/20/10 in IRB 2010-51 as REV. PROC. 2010-51 (RELEASED 12/03/10).

9. Guidance under §179(b) regarding the increased dollar limitations, as amended by §2021 of the Small Business Jobs Act of 2010.
 - PUBLISHED 12/13/10 in IRB 2010-50 as REV. PROC. 2010-47 (RELEASED 11/30/10).
10. Guidance under § 274 regarding the 2011 optional standard mileage rates.
 - PUBLISHED 12/20/10 in IRB 2010-51 as NOT. 2010-88 (RELEASED 12/03/10).
 - PUBLISHED 12/20/10 in IRB 2010-51 as REV. PROC. 2010-51 (RELEASED 12/03/10).
11. Notice providing the 2010 calendar year inflation adjustment factor for the carbon dioxide sequestration credit under §45Q.
 - PUBLISHED 11/29/10 in IRB 2010-48 as NOT. 2010-75 (RELEASED 11/02/10).

DECEMBER 2010

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.
 - PUBLISHED 12/13/10 in IRB 2010-50 as REV. RUL. 2010-29 (RELEASED 11/17/10).
2. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period January through March 2010.
 - PUBLISHED 12/27/10 in IRB 2010-52 as REV. RUL. 2010-31 (RELEASED 12/07/10).
3. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in December 2010, and the minimum present value transitional rates for November 2010.
 - PUBLISHED 12/27/10 in IRB 2010-52 as NOT. 2010-93 (RELEASED 12/08/10).

JANUARY 2011

1. Revenue procedure updating the procedures for issuing private letter rulings, determination letters, and information letters on specific issues under the jurisdiction of the Chief Counsel.
 - PUBLISHED 01/03/11 in IRB 2011-1 as REV. PROC. 2011-1.
2. Revenue procedure updating the procedures for furnishing technical advice, including technical expedited advice, to certain IRS offices, in the areas under the jurisdiction of the Chief Counsel.
 - PUBLISHED 01/03/11 in IRB 2011-2 as REV. PROC. 2011-2.
3. Revenue procedure updating the previously published list of “no-rule” issues under the jurisdiction of certain Associates Chief Counsel other than the Associate Chief Counsel (International) on which advance letter rulings or determination letters will not be issued.
 - PUBLISHED 01/03/11 in IRB 2011-1 as REV. PROC. 2011-3.
4. Revenue procedure updating the previously published list of “no-rule” issues under the jurisdiction of the Associate Chief Counsel (International) on which advance letter ruling or determination letters will not be issued.
 - PUBLISHED 01/03/11 in IRB 2011-1 as REV. PROC. 2011-7.
5. Revenue procedure updating procedures for furnishing letter rulings, general information letters, etc. in employee plans and exempt organization matters relating to sections of the Code under the jurisdiction of the Office of the Commissioner, Tax Exempt and Government Entities Division.
 - PUBLISHED 01/03/11 in IRB 2011-1 as REV. PROC. 2011-4.
6. Revenue procedure updating procedures for furnishing technical advice in employee plans and exempt organization matters under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division.
 - PUBLISHED 01/03/11 in IRB 2011-1 as REV. PROC. 2011-5.
7. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.
 - PUBLISHED 01/10/11 in IRB 2011-2 as REV. RUL. 2011-2 (RELEASED 12/22/10).

8. Revenue ruling setting forth the prevailing state assumed interest rates provided for the determination of reserves under §807 for contracts issued in 2010 and 2011.
9. Revenue ruling providing the dollar amounts, increased by the 2011 inflation adjustment, for §1274A.
 - PUBLISHED 12/13/10 in IRB 2010-50 as REV. RUL. 2010-30.
10. Revenue procedure under §280F providing limitations on depreciation deductions for owners of passenger automobiles first placed in service during the calendar year and amounts to be included in income by lessees of passenger automobiles first leased during the calendar year.
 - PUBLISHED 03/21/11 in 2011-12 as REV. PROC. 2011-21 (RELEASED 03/01/11).
11. Revenue procedure updating procedures for issuing determination letters on the qualified status of employee plans under §§401(a), 403(a), 409, and 4975.
 - PUBLISHED 01/03/11 in IRB 2011-1 as REV. PROC. 2011-6.
12. Revenue procedure updating procedures for issuing determination letters and rulings on the exempt status of organizations under §§501 and 521.
 - PUBLISHED 01/10/11 in IRB 2011-2 as REV. PROC. 2011-9.
13. Revenue procedure updating the user fee program as it pertains to requests for letter rulings, determination letters, etc. in employee plans and exempt organizations matters under the jurisdiction of the Office of the Commissioner, Tax Exempt and Government Entities Division.
 - PUBLISHED 01/03/11 in IRB 2011-1 as REV. PROC. 2011-8.
14. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in January 2011, and the minimum present value transitional rates for December 2010.
 - PUBLISHED 01/31/11 in IRB 2011-5 as NOT. 2011-7 (RELEASED 01/10/11).
15. Revenue procedure under §143 regarding average area purchase price.

- PUBLISHED 04/11/11 in IRB 2011-15 as REV. PROC. 2011-23 (RELEASED 03/23/11).

16. Revenue procedure providing the maximum allowable value for use of the fleet-average value and vehicle-cents-per-mile rules to value employer-provided automobiles first made available to employees for personal use in the calendar year.

- PUBLISHED 01/24/11 in IRB 2011-4 as REV. PROC. 2011-11.

FEBRUARY 2011

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.

- PUBLISHED 02/07/11 in IRB 2011-6 as REV. RUL. 2011-4 (RELEASED 01/19/11).

2. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in February 2011, and the minimum present value transitional rates for January 2011.

- PUBLISHED 02/28/11 in IRB 2011-9 as NOT. 2011-13 (RELEASED 02/04/11).

3. QZAB Allocation for 2011.

- PUBLISHED 02/07/11 in IRB 2011-6 as REV. PROC. 2011-19 (RELEASED 01/20/11).

MARCH 2011

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.

- PUBLISHED 03/07/11 in IRB 2011-10 as REV. RUL. 2011-6 (RELEASED 02/17/11).

2. Guidance providing the 2011 calendar year resident population estimates used in determining the state housing credit ceiling under §42(h) and the private activity bond volume cap under §146.

- PUBLISHED 03/07/11 in IRB 2011-10 as NOT. 2011-15.

3. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period April through June 2010.
 - PUBLISHED 03/28/11 in IRB 2011-13 as REV. RUL. 2011-5 (RELEASED 02/16/11).
4. Revenue ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the first half of 2010 for use in valuing personal flights on employer-provided aircraft.
 - PUBLISHED 03/21/11 in IRB 2011-12 as REV. RUL. 2011-8.
5. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in March 2011, and the minimum present value transitional rates for February 2011.
 - PUBLISHED 03/21/11 in IRB 2011-12 as NOT. 2011-22 (RELEASED 03/03/11).

APRIL 2011

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.
 - PUBLISHED 04/04/11 in IRB 2011-14 as REV. RUL. 2011-10 (RELEASED 03/18/11).
2. Guidance providing the inflation adjustment factor, nonconventional fuel source credit, and reference price for the calendar year that determines the availability of the credit for producing fuel from a nonconventional source under §45K.
 - PUBLISHED 04/25/11 in IRB 2011-17 as NOT. 2011-30 (RELEASED 04/01/11).
3. Revenue procedure providing a current list of countries and the dates those countries are subject to the §911(d)(4) waiver and guidance to individuals who fail to meet the eligibility requirements of §911(d)(1) because of adverse conditions in a foreign country.
 - PUBLISHED 03/14/11 in IRB 2011-11 as REV. PROC. 2011-20 (RELEASED 02/26/11).

4. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in April 2011, and the minimum present value transitional rates for March 2011.
 - PUBLISHED 05/09/11 in IRB 2011-19 as NOT. 2011-33 (RELEASED 04/07/11).
5. Guidance providing the calendar year inflation adjustment factor and reference prices for the renewable electricity production credit under §45.
 - PUBLISHED 05/31/11 in IRB 2011-22 as NOT. 2011-40 (ALSO PUBLISHED 04/19/11 in FR).

MAY 2011

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.
 - PUBLISHED 05/09/11 in IRB 2011-19 as REV. RUL. 2011-11 (RELEASED 04/19/11).
2. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in May 2011, and the minimum present value transitional rates for April 2011.
 - PUBLISHED 05/23/11 in IRB 2011-21 as NOT. 2011-41 (RELEASED 05/05/11).
3. Revenue procedure providing guidance for 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 under §143.
 - PUBLISHED 06/27/11 in IRB 2011-26 as REV. PROC. 2011-37 (RELEASED 06/07/11).
4. Revenue procedure under §223 regarding the inflation adjusted items for 2012.
 - PUBLISHED 05/31/11 in IRB 2011-22 as REV. PROC. 2011-32 (RELEASED 05/13/11).

JUNE 2011

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.
 - PUBLISHED 06/06/11 in IRB 2011-23 as REV. RUL. 2011-13 (RELEASED 05/19/11).
2. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period July through September 2010.
 - PUBLISHED 06/27/11 in IRB 2011-26 as REV. RUL. 2011-12 (RELEASED 05/16/11).
3. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in June 2011, and the minimum present value transitional rates for May 2011.
 - PUBLISHED 06/27/11 in IRB 2011-26 as NOT. 2011-49 (RELEASED 06/07/11).
4. Revenue procedure providing the domestic asset/liability percentages and the domestic investment yield percentages for taxable years beginning after December 31, 2009, for foreign companies conducting insurance business in the U.S.
5. Notice providing the 2011 calendar year inflation adjustment factor for the carbon dioxide sequestration credit under §45Q.
 - PUBLISHED 07/05/11 in IRB 2011-27 as NOT. 2011-50 (RELEASED 06/10/11).