

**DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220**

August 17, 2018
Department of the Treasury
2017-2018 Priority Guidance Plan

Joint Statement by:

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We are pleased to announce the release of the fourth quarter update to the 2017–2018 Priority Guidance Plan.

The 2017-2018 Priority Guidance Plan sets forth guidance priorities for the Department of the Treasury (Treasury) and the Internal Revenue Service (IRS) based on public input, and taking into account the deregulatory policies and reforms described in Section 1 of Executive Order 13789 (April 21, 2017; 82 FR 19317) and Executive Order 13771 (January 30, 2017; 82 FR 9339). Starting with the second quarter update, the 2017-2018 Priority Guidance Plan also includes various guidance projects related to the initial implementation of the Tax Cuts and Jobs Act, Pub. L. No. 115-97, 131 Stat. 2054 (Dec. 22, 2017).

The 2017-2018 Priority Guidance Plan contains guidance projects that we hoped to complete during the twelve-month period from July 1, 2017, through June 30, 2018 (the plan year). Most of these projects do not involve the issuance of new regulations. Rather, these projects provide helpful guidance to taxpayers on a variety of tax issues important to individuals and businesses in the form of: (1) revocations of final, temporary, or proposed regulations; (2) notices, revenue rulings, and revenue procedures; (3) simplifying and burden reducing amendments to existing regulations; (4) proposed regulations; or (5) final regulations adopting proposed regulations.

The 2017-2018 Priority Guidance Plan contained 198 guidance projects, 30 of which had been completed before its publication. In addition to the projects on the 2017-2018 plan, the Appendix lists routine or ministerial guidance that is generally published each

year. A total of 125 projects on the 2017-2018 plan, as so updated, were published by June 30, 2018. This final quarterly update includes 12 additional projects. In addition, the update reflects 1 project we have closed without publication

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 internal revenue laws. Therefore, we invite the public to continue to provide us with their comments and suggestions as we develop guidance for next year.

Additional copies of the 2017-2018 Priority Guidance Plan can be obtained from the IRS website at <http://www.irs.gov/uac/Priority-Guidance-Plan>.

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

2017-2018 PRIORITY GUIDANCE PLAN

Updated as of June 30, 2018

Released August 17, 2018

Fourth Quarter Update

PART 1. INITIAL IMPLEMENTATION OF TAX CUTS AND JOBS ACT (TCJA)

1. Guidance on certain issues related to the business credit under §45S with respect to wages paid to qualifying employees during family and medical leave.
2. Guidance under §§101 and 1016 and new §6050Y regarding reportable policy sales of life insurance contracts.
 - PUBLISHED 05/14/18 in IRB 2018-20 as NOT. 2018-41 (RELEASED 04/26/18).
3. Guidance under §162(m) regarding the application of the effective date provisions to the elimination of the exceptions for commissions and performance-based compensation from the definition of compensation subject to the deduction limit.
4. Guidance under §162(f) and new §6050X.
 - PUBLISHED 04/09/18 in IRB 2018-15 as NOT. 2018-23 (RELEASED 03/27/18).
5. Computational, definitional, and other guidance under new §163(j).
 - PUBLISHED 04/16/18 in IRB 2018-16 as NOT. 2018-28 (RELEASED 04/02/18).
6. Guidance on new §168(k).
7. Computational, definitional, and anti-avoidance guidance under new §199A.
8. Guidance adopting new small business accounting method changes under §§263A, 448, 460, and 471.

9. Definitional and other guidance under new §451(b) and (c).
 - PUBLISHED 04/30/18 in IRB 2018-18 as NOT. 2018-35 (RELEASED 04/12/18).
10. Guidance on computation of unrelated business taxable income for separate trades or businesses under new §512(a)(6).
11. Guidance implementing changes to §529.
12. Guidance implementing new §965 and other international sections of the TCJA.
 - PUBLISHED 01/22/18 in IRB 2018-04 as NOT. 2018-07 (RELEASED 12/29/17).
 - PUBLISHED 02/05/18 in IRB 2018-06 as NOT. 2018-13 (RELEASED 01/19/18).
 - PUBLISHED 02/26/18 in IRB 2018-09 as REV. PROC. 2018-17 (RELEASED 02/13/18).
 - PUBLISHED 04/16/18 in IRB 2018-16 as NOT. 2018-26 (RELEASED 04/02/18).
13. Guidance implementing changes to §1361 regarding electing small business trusts.
14. Guidance regarding Opportunity Zones under §§ 1400Z–1 and 1400Z–2.
 - PUBLISHED 02/26/18 in IRB 2018-09 as REV. PROC. 2018-16 (RELEASED 02/08/18).
 - PUBLISHED 07/09/18 in IRB 2018-28 as NOT. 2018-48 (RELEASED 06/20/18).
15. Guidance under new §1446(f) for dispositions of certain partnership interests.
 - PUBLISHED 02/12/18 in IRB 2018-07 as NOT. 2018-08 (RELEASED 12/29/17).
 - PUBLISHED 04/16/18 in IRB 2018-16 as NOT. 2018-29 (RELEASED 04/02/16).
16. Guidance on computation of estate and gift taxes to reflect changes in the basic exclusion amount.

17. Guidance regarding withholding under §§3402 and 3405 and optional flat rate withholding.
 - PUBLISHED 02/12/18 in IRB 2018-07 as NOT. 2018-14 (RELEASED 01/29/18).
18. Guidance on certain issues relating to the excise tax on excess remuneration paid by “applicable tax-exempt organizations” under §4960.

ADDITIONAL PROJECTS:

19. Guidance regarding new §1061.
 - PUBLISHED 03/12/18 in IRB 2018-12 as NOT. 2018-18 (RELEASED 03/01/18).
20. Guidance under §6695(g).
21. Guidance under §170 concerning certain payments made in exchange for state and local tax credits.
 - PUBLISHED 06/11/18 in IRB 2018-24 as NOT. 2018-54 (RELEASED 05/23/18).
22. Guidance concerning the 2018 fiscal year blended tax rates for corporations.
 - PUBLISHED 4/30/18 in IRB 2018-18 as NOT. 2018-38 (RELEASED 04/16/18).
23. Notice on the calculation of net investment income for purposes of the §4968 excise tax applicable to certain private colleges and universities.
 - PUBLISHED 06/25/18 in IRB 2018-26 as NOT. 2018-55 (RELEASED 06/08/18).
24. Guidance regarding the application of §682 to trusts executed on or before 12/31/18.
 - PUBLISHED 04/30/18 in IRB 2018-18 as NOT. 2018-37 (RELEASED 04/13/18).
25. Guidance on the exemption from section 263A for certain replanting costs of citrus plants.

- PUBLISHED 07/9/18 in IRB 2018-28 as REV. PROC. 2018-35 (RELEASED 06/19/18).

PART 2. E.O. 13789 - IDENTIFYING AND REDUCING REGULATORY BURDENS

1. Withdrawal of proposed regulations under §2704 regarding restrictions on liquidation of an interest for estate, gift, and generation-skipping transfer taxes. Proposed regulations were published on August 4, 2016.
 - PUBLISHED 10/20/17 in FR as WITHDRAWAL of REG-163113-02 (NPRM).
2. Withdrawal of proposed regulations under §103 regarding the definition of political subdivision. Proposed regulations were published on February 23, 2016.
 - PUBLISHED 10/20/17 in FR as WITHDRAWAL of REG-129067-15 (NPRM).
3. Proposed amendment of regulations under §7602 regarding the participation of attorneys described in §6103(n) in a summons interview. Final regulations were published on July 14, 2016.
 - PUBLISHED 03/28/18 in FR as REG-132434-17 (NPRM).
4. Proposed removal of temporary regulations under §707 concerning treatment of liabilities for disguised sale purposes and review of regulations under §752 concerning liabilities recognized as recourse partnership liabilities. Temporary and proposed regulations were published on October 5, 2016.
 - PUBLISHED 06/19/18 in FR as REG-131186-17 (NPRM).
5. Delay and proposed removal of documentation regulations under §385 and review of other regulations under §385. Final, temporary, and proposed regulations were published on October 21, 2016.
 - PUBLISHED 08/14/17 in IRB 2017-33 as NOT. 2017-36 (RELEASED 07/28/17).
6. Proposed modification of regulations under §367 regarding the treatment of certain transfers of property to foreign corporations. Final regulations were published on December 16, 2016.

7. Proposed modification of regulations under §337(d) regarding certain transfers of property to regulated investment companies (RICs) and real estate investment trusts (REITs). Temporary and proposed regulations were published on June 8, 2016.
8. Proposed modification of regulations under §987 on income and currency gain or loss with respect to a §987 qualified business unit. Final regulations were published on December 8, 2016.
 - PUBLISHED 10/16/17 in IRB 2017-42 as NOT. 2017-57 (RELEASED 10/02/17).
 - PUBLISHED 06/25/18 in IRB 2018-26 as NOT. 2018-57 (RELEASED 06/13/18).

PART 3. NEAR-TERM BURDEN REDUCTION

1. Guidance removing or updating regulations that are unnecessary, create undue complexity, impose excessive burdens, or fail to provide clarity and useful guidance.
 - PUBLISHED 02/15/18 as REG-132197-17 (NPRM).
2. Guidance under §871(m), including with respect to non-delta-one transactions.
 - PUBLISHED 08/21/17 in IRB 2017-34 as NOT. 2017-42 (RELEASED 08/04/17).
 - PUBLISHED 02/05/18 in IRB 2018-06 as NOT. 2018-05 (RELEASED 12/21/17).
3. Guidance under Chapter 3 (§§1441–1446) and Chapter 4 (§§1471–1474). Final and temporary regulations were published on January 6, 2017. Guidance may include the following: addressing withholding on gross proceeds and foreign passthru payments under Chapter 4; coordinating certain documentation requirements for participating foreign financial institutions with the requirements under IGAs; revising the withholding requirements on insurance premiums under Chapter 4; guidance concerning certain due diligence requirements of withholding agents under Chapter 3, including the requirement to collect and report foreign taxpayer identification numbers of certain accountholders; and guidance on refunds and credits under Chapter 3, Chapter 4, and related provisions. Notice 2015-10 (regarding refunds and credits) was published on May 18, 2015.

- PUBLISHED 10/10/17 in IRB 2017-41 as NOT. 2017-46 (RELEASED 09/25/17).
 - PUBLISHED 03/19/18 in IRB 2018-12 as NOT. 2018-20 (RELEASED 03/05/18).
4. Regulations under §§1014(f) and 6035 regarding basis consistency between estate and person acquiring property from decedent. Proposed and temporary regulations were published on March 4, 2016.
 5. Guidance under §170(e)(3) regarding charitable contributions of inventory.
 6. Final regulations under §263A regarding the inclusion of negative amounts in additional §263A costs. Proposed regulations were published on September 5, 2012.
 7. Final regulations under §§4051 and 4071 on heavy trucks, tractors, trailers, and tires. Proposed regulations were published on March 31, 2016.
 8. Final regulations under §2642(g) describing the circumstances and procedures under which an extension of time will be granted to allocate GST exemption.
 9. Regulations streamlining the §754 election statement.
 - PUBLISHED 10/12/17 in FR as REG-116256-17 (NPRM).
 10. Guidance under §1362(f) regarding the validity or continuation of an S corporation election in certain situations involving disproportionate distributions, inconsistent tax return filings, or omissions on Form 2553, Election by a Small Business Corporation.
 11. Guidance under §301.9100 regarding relief for late regulatory elections.
 12. Relief for late elections due to erroneously late-filed partnership and REMIC returns.
 - PUBLISHED 09/18/17 in IRB 2017-38 as NOT. 2017-47 (RELEASED 09/01/17).
 13. Final regulations under §3402(q). Proposed regulations were published on December 30, 2016.
 - PUBLISHED 09/27/17 in FR as TD 9824.

14. Guidance under §954(c) regarding foreign currency gains.
 - PUBLISHED 12/19/17 in FR as REG-119514-15 (NPRM).
15. Guidance under §954, including regarding the use of foreign statement reserves for purposes of measuring qualified insurance income under §954(i).
16. Final regulations and related guidance on closed defined benefit plans and related matters. Proposed regulations were published on January 29, 2016.
 - PUBLISHED 09/18/17 in IRB 2017-38 as NOT. 2017-45 (RELEASED 08/31/17).
17. Guidance under §3405 regarding distributions made to payees, including military and diplomatic payees, with an address outside the United States.
18. Update to Revenue Ruling 67-390.
 - PUBLISHED 02/26/18 in IRB 2018-09 as REV. PROC. 2018-15 (RELEASED 02/08/18).

ADDITIONAL PROJECTS

19. Relief for Partnerships and REMICs performing acts by the due date in effect before the enactment of the Surface Transportation Act.
 - PUBLISHED 12/18/17 in IRB 2017-51 as NOT. 2017-71 (RELEASED 11/30/17).
20. Extension of due date for furnishing statements and good-faith transition relief for information reporting required by §§6055 and 6056.
 - PUBLISHED 01/16/18 in IRB 2018-03 as NOT. 2018-06 (RELEASED 12/22/17).

PART 4. BIPARTISAN BUDGET ACT OF 2015 - PARTNERSHIP AUDIT REGULATIONS

1. General guidance under new partnership audit rules.
 - PUBLISHED 01/02/18 in FR as TD 9829.
2. Regulations addressing push out election by tiered structures and administrative and judicial review rules.

- PUBLISHED 12/19/17 in FR as REG-120232-17 (NPRM) and REG-120233-17(NPRM).
3. Regulations addressing adjustments to bases and capital accounts and the tax and book basis of partnership property.
 - PUBLISHED 02/02/18 in FR as REG-118067-17 (NPRM).
 4. Regulations addressing the operation of certain international provisions in the context of the centralized partnership audit regime, including rules relating to the withholding of tax on foreign persons, withholding of tax to enforce reporting on certain foreign accounts, and the treatment of creditable foreign tax expenditures of a partnership.
 - PUBLISHED 11/30/17 in FR as REG-119337-17 (NPRM).

ADDITIONAL PROJECTS:

5. Proposed regulations addressing revisions to chapter 63 made by the Tax Technical Corrections Act of 2018.
6. Final regulations addressing partnership representatives.

PART 5. GENERAL GUIDANCE

CONSOLIDATED RETURNS

1. Regulations under §1.1502-36 and related provisions regarding losses on subsidiary stock.
2. Regulations under §1.1502-75(d) regarding group continuation. Final regulations were published on September 8, 1966.
3. Final regulations under §1.1502-76 regarding when a member joins or leaves a consolidated group. Proposed regulations were published on March 6, 2015.
4. Final regulations under §1.1502-91 regarding the redetermination of consolidated net unrealized built-in gain and loss. Proposed regulations were published on October 24, 2011.

CORPORATIONS AND THEIR SHAREHOLDERS

1. Updating §301 regulations to reflect statutory changes.

2. Guidance under §305(b) regarding certain stock distributions by REITs and RICs.
 - PUBLISHED 08/28/17 in IRB 2017-35 as REV. PROC. 2017-45 (RELEASED 08/11/17).
3. Final regulations under §305(c) regarding the amount and timing of deemed distributions from conversion ratio adjustments on convertible debt and stock. Proposed regulations were published on April 13, 2016.
4. Regulations regarding transactions involving the transfer or receipt of no net equity value. Proposed regulations were published on March 10, 2005.
 - PUBLISHED 07/13/17 in FR as REG-139633-08 (WITHDRAWAL).
5. Regulations under §336(e) to revise the treatment of certain stock dispositions as asset sales. Final regulations were published on May 15, 2015.
6. Revising regulations under §1.337(d)-7 regarding the treatment of certain foreign corporations. Final regulations were published on August 2, 2013.
7. Guidance regarding the application of §§355 and 361 to a distributing corporation's use of its controlled corporation's stock, securities, or other obligations to retire putative debt of the distributing corporation.
8. Guidance regarding procedures of Pilot Program for issuing private letter rulings under §355.
 - PUBLISHED 10/10/17 in IRB 2017-41 as REV. PROC. 2017-52 (RELEASED 09/21/17).
9. Revising regulations under §368(a)(1)(F). Final regulations were published on September 21, 2015.
10. Guidance regarding continuity of interest under §368. Proposed regulations were published on December 19, 2011.
 - PUBLISHED 02/05/18 in IRB 2018-16 as REV. PROC. 2018-12 (RELEASED 01/31/18); originally RELEASED 01/23/18 as REV. PROC. 2018-7.
11. Final regulations regarding the scope and application of §597. Proposed regulations were published on May 20, 2015.

- PUBLISHED in FR on 10/19/17 as TD 9825.

ADDITIONAL PROJECTS:

12. Modifications to Notice 2003-65 safe harbor approaches.
 - PUBLISHED 05/21/18 in IRB 2018-21 as NOT. 2018-30 (RELEASED 05/08/18).

EMPLOYEE BENEFITS

A. Retirement Benefits

1. Regulations updating the rules applicable to ESOPs.
2. Final regulations on the application of the normal retirement age regulations under §401(a) to governmental plans. Proposed regulations were published on January 27, 2016.
3. Guidance under §401(a)(9) on the use of lump sum payments to replace lifetime income being received by retirees under defined benefit pension plans.
 - CLOSED WITHOUT PUBLICATION
4. Final regulations regarding Qualified Nonelective Contributions (QNECs) and Qualified Matching Contributions (QMACs). Proposed regulations were published on January 18, 2017.
5. Announcements on hardship distributions and loans from retirement plans as a result of Hurricanes Harvey, Irma, and Maria, and the California Wildfires.
 - PUBLISHED 09/25/17 in IRB 2017-39 as ANN. 2017-11 (RELEASED 08/30/17).
 - PUBLISHED 10/02/17 in IRB 2017-40 as ANN. 2017-13 (RELEASED 09/12/17).
 - PUBLISHED 11/20/17 in IRB 2017-47 as ANN. 2017-15 (RELEASED 10/31/17).
6. Regulations under §§219, 408, 408A, and 4973 regarding IRAs.
7. Guidance updating regulations for service credit and vesting under §411.

8. Regulations under §411(a)(11). Proposed regulations were published on October 9, 2008.
9. Guidance on the treatment of future interest credits and annuity conversion factor under a hybrid defined benefit plan and adjustments under a variable annuity plan for purposes of satisfying certain qualification requirements.
10. Guidance related to church plans.
11. Regulations on the definition of governmental plan under §414(d). An ANPRM was published on November 8, 2011.
12. Guidance regarding the aggregation rules under §414(m).
13. Final regulations under §415 regarding §7873 treaty fishing rights income. Proposed regulations were published on November 15, 2013.
14. Final regulations under §417(e) that update the minimum present value requirements for defined benefit plans. Proposed regulations were published on November 25, 2016.
15. Notice providing model amendments for §417(e).
 - PUBLISHED 09/05/17 in IRB 2017-36 as NOT. 2017-44 (RELEASED 08/18/17).
16. Revenue procedures relating to approval for funding method changes.
 - PUBLISHED 10/30/17 in IRB 2017-44 as REV. PROC. 2017-56 (RELEASED 10/10/17).
 - PUBLISHED 10/30/17 in IRB 2017-44 as REV. PROC. 2017-57 (RELEASED 10/10/17).
17. Final regulations and other guidance under §430(h)(3) revising the mortality tables used for pension funding purposes. Proposed regulations were published on December 29, 2016.
 - PUBLISHED 10/05/17 in FR as TD 9826.
 - PUBLISHED 10/23/17 in IRB 2017-43 as NOT. 2017-60 (RELEASED 10/03/17).

- PUBLISHED 10/23/17 in IRB 2017-43 as REV. PROC. 2017-55 (RELEASED 10/03/17).
 - PUBLISHED 01/08/18 in IRB 2018-2 as NOT. 2018-2 (RELEASED 12/14/17).
18. Notice on funding relief as a result of Hurricanes Harvey and Irma.
- PUBLISHED 10/02/17 in IRB 2017-40 as NOT. 2017-49 (RELEASED 09/12/17).
19. Revenue Procedure on multiemployer plan benefit suspensions under §432(e)(9) as amended by the Multiemployer Pension Reform Act of 2014.
- PUBLISHED 07/31/17 in IRB 2017-31 as REV. PROC. 2017-43 (RELEASED 07/12/17).
20. Regulations relating to the reporting requirements under §6057. Proposed regulations were published on June 21, 2012.
21. Additional guidance on issues relating to lifetime income from retirement plans and IRAs.
22. Revenue procedure modifying EPCRS to provide guidance with regard to certain corrections.
23. Guidance on missing participants.
- PUBLISHED 06/18/18 in IRB 2018-25 as REV. RUL. 2018-17 (RELEASED 05/29/18).

ADDITIONAL PROJECTS

24. Announcement opening the pre-approved defined benefit plan 2-year window.
- PUBLISHED 03/26/18 in IRB 2018-13 as ANN. 2018-05 (RELEASED 03/09/18).
25. Revenue procedure modifying the schedule for user fees in Rev. Proc. 2018-4.
- PUBLISHED 04/02/18 in IRB 2018-14 as REV. PROC. 2018-19 (RELEASED 03/14/18).

26. Revenue procedure modifying Rev. Procs. 2015-36 and 2017-41 regarding hybrid plan interest.

- PUBLISHED 04/02/18 in IRB 2018-14 as REV. PROC. 2018-21 (RELEASED 03/16/18).

27. Notice requesting comments on scope of Determination Letter Program for individually designed plans during calendar year 2019.

- PUBLISHED 04/23/18 in IRB 2018-17 as NOTICE 2018-24 (RELEASED 04/05/18).

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

1. Regulations under §86 regarding rules for lump-sum elections.

2. Regulations under §§119 and 132 regarding employer-provided meals.

3. Updated guidance on the classification system for the line of business determination under §1.132-4 for purposes of qualified employee discounts and no-additional-cost services.

4. Guidance under §162(m).

5. Final regulations on income inclusion and various other issues under §409A. Proposed regulations were published on December 8, 2008, and on June 22, 2016.

6. Revenue ruling under §419A on the definition of post-retirement medical benefits.

7. Regulations amending §1.419A-2T relating to collectively-bargained welfare benefit funds.

8. Final regulations under §457(f) and related guidance on ineligible plans. Proposed regulations were published on June 22, 2016.

9. Guidance on the application of §409A to compensation deferred prior to 2009 and includible in income under §457A no later than 2017.

- PUBLISHED 12/26/17 in IRB 2017-52 as NOT. 2017-75 (RELEASED 12/08/17).

10. Final regulations under §512 explaining how to compute unrelated business taxable income of voluntary employees' beneficiary associations described in §501(c)(9). Proposed regulations were published on February 6, 2014.
11. Guidance on the application of §1402(a)(13) to limited liability companies.
12. Guidance under §3402 to remove alternative method of figuring withholding based on combined income, employee social security, and employee Medicare tax withholding tables.
13. Guidance on certain transactions involving welfare benefit funds.
14. Guidance on issues under §4980H.
15. Regulations under §4980I regarding the excise tax on high cost employer-provided coverage.
16. Guidance on procedures under §7436.
17. Guidance under §9831(d) on qualified small employer health reimbursement arrangements (QSEHRAs) as added by section 18001 of the 21st Century Cures Act.
 - PUBLISHED 11/20/17 in IRB 2017-47 as NOT. 2017-67 (RELEASED 10/31/17).

ADDITIONAL PROJECTS

18. Extension of timeframes for certain participant or beneficiary actions under employee benefit plans for individuals affected by Hurricane Maria.
 - PUBLISHED 11/22/17 in FR as an extension of time frames (82 FR 55507).
19. Notice of transition relief on the application of §223 to certain health plans providing benefits for male sterilization or male contraceptives.
 - PUBLISHED 03/19/18 in IRB 2018-12 as NOT. 2018-12 (RELEASED 03/05/18).
20. Notice of relief with respect to the tax credit under §45R for employee health insurance expenses of certain small employers for 2017 and later years.
 - PUBLISHED 05/14/18 in IRB 2018-20 as NOT. 2018-27 (RELEASED 04/27/18).

EXCISE TAX

1. Guidance under §48.4041-7 on dual use of taxable liquid fuel.
2. Guidance on the definition of compressed natural gas for purposes of §§4041 and 6426.
3. Guidance on claims for dyed fuel relief under Notice 2017-30.
 - PUBLISHED 11/06/17 in IRB 2017-45 as NOT. 2017-59 (RELEASED 10/19/17).
4. Regulations under §4261(e)(3)(C) regarding the application of the domestic air transportation excise tax under §4261 to the purchase of mileage awards.
5. Guidance on whether gasoline blendstocks combined with taxable fuel qualify for the alternative fuel mixture credit under §6426(e).
 - PUBLISHED 01/08/18 in IRB 2018-2 as REV. RUL. 2018-2 (RELEASED 12/14/17).
6. Final regulations under ACA §9010 regarding retrospectively rated insurance contracts.
7. Final regulations for ACA §9010 on definition of a covered entity.
 - PUBLISHED 02/26/18 in FR as TD 9830.
8. Guidance on the allocated fee amount under ACA §9010 for the 2019 fee year.

ADDITIONAL PROJECTS:

9. Guidance relating to the excise tax on medical devices imposed by §4191 (the “medical device excise tax”) providing temporary relief to medical device manufacturers from the failure to deposit penalties imposed by § 6656.
 - PUBLISHED 02/12/18 in IRB 2018-8 as NOT. 2018-10 (RELEASED 01/17/18).
10. Guidance regarding biodiesel and alternative fuel claims for calendar year 2017.
 - PUBLISHED 04/09/18 in IRB 2018-15 as NOT. 2018-21 (RELEASED 03/07/18).

11. Extension of dyed fuel relief provided in Notice 2017-30 and Notice 2017-59.
 - PUBLISHED 05/14/18 in IRB 2018-20 as NOT. 2018-39 (RELEASED 04/26/18).

EXEMPT ORGANIZATIONS

1. Update revenue procedures on grantor and contributor reliance under §§170 and 509, including update to Revenue Procedure 2011-33 for EO Select Check.
 - PUBLISHED 06/04/18 in IRB 2018-23 as REV. PROC. 2018-32 (RELEASED 05/16/18).
2. Final regulations on §509(a)(3) supporting organizations. Proposed regulations were published on February 19, 2016.
3. Guidance under §512 regarding methods of allocating expenses relating to dual use facilities.
4. Guidance on §529(c)(3)(D) on the recontribution within 60 days of refunded qualified higher education expenses as added by section 302 of the Protecting Americans from Tax Hikes Act of 2015.
5. Final regulations and other guidance under §529A on Qualified ABLE Programs as added by section 102 of the ABLE Act of 2014. Proposed regulations were published on June 22, 2015.
6. Guidance under §4941 regarding a private foundation's investment in a partnership in which disqualified persons are also partners.
7. Update to Revenue Procedure 92-94 on §§4942 and 4945.
 - PUBLISHED 10/02/17 in IRB 2017-40 as REV. PROC. 2017-53 (RELEASED 09/14/17).
8. Guidance regarding the excise taxes on donor advised funds and fund management.
 - PUBLISHED 12/18/17 in IRB 2017-51 as NOT. 2017-73 (RELEASED 12/04/17).
9. Final regulations under §6104(c). Proposed regulations were published on March 15, 2011.

10. Final regulations designating an appropriate high-level Treasury official under §7611. Proposed regulations were published on August 5, 2009.

ADDITIONAL PROJECTS:

11. Revenue Rulings obsoleting certain revenue rulings that are no longer applicable to exempt organizations due to changes in procedures or law.
 - PUBLISHED 06/04/18 in IRB 2018-23 as REV. RUL. 2018-14.
 - PUBLISHED 06/04/18 in IRB 2018-23 as REV. RUL. 2018-15.

FINANCIAL INSTITUTIONS AND PRODUCTS

1. Regulations relating to the definition of registered form under §§149(a) and 163(f).
 - PUBLISHED 09/19/17 in FR as REG-125374-16 (NPRM).
2. Guidance under §166 on the conclusive presumption of worthlessness for bad debts. Notice 2013-35, which requested comments on the existing rules, was published on June 10, 2013.
3. Regulations under §249 relating to the amount of a repurchase premium attributable to the cost of borrowing.
4. Guidance under §§446, 1275, and 6050H to address the treatment and reporting of capitalized interest on modified home mortgages.
5. Guidance addressing issues relating to mark-to-market accounting under §475.
6. Final regulations under §851 relating to investments in stock and securities. Proposed regulations were published on September 28, 2016.
7. Guidance regarding application of the cure provisions under §851(i) for regulated investment companies (RICs) and §856(c)(7) and (g)(5) for real estate investment trusts (REITs).
8. Guidance clarifying the definition of income in §856(c)(3) for purposes of the REIT qualification tests.
9. Guidance under §856(c)(5)(J) to determine whether Subpart F income and passive foreign investment company (PFIC) inclusions are treated as qualifying income for purposes of §856(c).

10. Regulations under §1001 on the modification of debt instruments, including issues relating to disregarded entities.
11. Guidance on the constant yield election under §1276(b).
12. Regulations under §7872. Proposed regulations were published on August 20, 1985.
13. Guidance on the exchange of mortgage-backed securities.
14. Guidance on the treatment of fees relating to debt instruments and other securities.

GENERAL TAX ISSUES

1. Guidance under §§24, 25A, and 32 pursuant to section 208 of the Protecting Americans from Tax Hikes Act of 2015.
2. Final regulations on the allocation of the research credit to corporations and trades or businesses under common control for purposes of §41(f)(1). Final, temporary, and proposed regulations were published on April 3, 2015.
 - PUBLISHED 03/28/18 in FR as TD 9832.
3. Final regulations under §42 relating to compliance monitoring, including issues identified in Notice 2012-18. Proposed and temporary regulations were published on February 25, 2016.
4. 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.
5. Marginal well production credit under §45I for natural gas.
 - PUBLISHED 10/02/17 in IRB 2017-40 as NOT. 2017-51 (RELEASED 09/12/17).
6. Guidance under §47 concerning the rehabilitation credit and 2017 disaster relief.
7. Guidance on the modification, extension, and phase out of the investment tax credit (ITC) for solar energy property under §48.

- PUBLISHED 07/09/18 in IRB 2018-28 as NOT. 2018-59 (RELEASED 6/22/18).
8. Revenue Ruling under §102 regarding whether contributions of money received through a crowdfunding site to pay for medical expenses under §213 are excludable from income because the contributions are gifts.
 9. Final regulations under §152 regarding dependency deduction.
 10. Guidance facilitating leave-donation programs in areas affected by Hurricane and Tropical Storm Harvey.
 - PUBLISHED 09/25/17 in IRB 2017-39 as NOT. 2017-48 (RELEASED 09/05/17).
 11. Guidance facilitating leave-donation programs in areas affected by Hurricane and Tropical Storm Irma.
 - PUBLISHED 10/02/17 in IRB 2017-40 as NOT. 2017-52 (RELEASED 09/14/17).
 12. Guidance extending relief originally provided in Notice 2011-14, 2011-11 I.R.B. 544, for the Treasury Department's Housing Finance Agency Innovation Fund for the Hardest-Hit Housing Markets (HFA Hardest Hit Fund).
 - PUBLISHED 08/07/17 in IRB 2017-32 as NOT. 2017-40 (RELEASED 07/31/17).
 13. Guidance under §167 regarding a safe harbor for normalization.
 - PUBLISHED 09/18/17 in IRB 2017-38 as REV. PROC. 2017-47 (RELEASED 09/07/17).
 14. Final regulations under §170 regarding charitable contributions. Proposed regulations were published on August 7, 2008.
 15. Final regulations under §199 regarding allocation of W-2 wages in a short taxable year and in an acquisition or disposition. Proposed and temporary regulations were published on August 27, 2015.
 16. Regulations under §199 relating to computer software.
 17. Guidance on qualified films under §199.

- PUBLISHED 01/08/18 in IRB 2018-2 as REV. RUL. 2018-3 (RELEASED 12/21/17).
18. Guidance clarifying whether the business use of an aircraft by a lessee that is a five percent owner or related party of the lessor of the aircraft is qualified business use for purposes of §280F.
 19. Final regulations under §468A involving the decommissioning costs of a nuclear power plant.
 20. Final regulations under §1411 regarding issues related to the net investment income tax. Proposed regulations were published on December 2, 2013.
 21. Guidance under §7701 providing criteria for treating an entity as an integral part of a state, local, or tribal government.

ADDITIONAL PROJECTS:

22. Revenue Procedure under §165 providing a safe harbor for amounts paid to repair damage to deteriorating concrete foundations caused by the presence of the mineral pyrrhotite.
 - PUBLISHED 12/11/17 in IRB 2017-50 as REV. PROC. 2017-60 (RELEASED 11/22/17).
 - PUBLISHED 02/26/18 in IRB 2018-09 as REV. PROC. 2018-14 (RELEASED 02/07/18).
23. Guidance facilitating leave-donation programs in areas affected by Hurricane and Tropical Storm Maria.
 - PUBLISHED 10/30/17 in IRB 2017-44 as NOT. 2017-62 (RELEASED 10/06/17).
24. Guidance facilitating leave-donation programs in areas affected by the California Wildfires.
 - PUBLISHED 11/27/17 in IRB 2017-48 as NOT. 2017-70 (RELEASED 11/09/17).
25. Guidance under §5000A for individuals with no available marketplace bronze-level plan.
 - PUBLISHED 12/18/17 in IRB 2017-51 as NOT. 2017-74 (RELEASED 12/06/17).

26. Loss safe harbor guidance under §165.
 - PUBLISHED 01/08/18 in IRB 2018-02 as REV. PROC. 2018-08 (RELEASED 12/13/17).
27. Hurricanes Harvey and Irma cost-index guidance under §165.
 - PUBLISHED 01/08/18 in IRB 2018-02 as REV. PROC. 2018-09 (RELEASED 12/13/17).
28. Low-income housing credit disaster relief for the Commonwealth of Puerto Rico.
 - PUBLISHED 02/26/18 in IRB 2018-09 as NOT. 2018-17 (RELEASED 02/08/18).
29. Guidance on the inflation adjustment factor for calendar year 2017 regarding the Indian coal production credit under §45.
 - PUBLISHED 05/14/18 in IRB 2018-20 as NOT. 2018-36.

GIFTS AND ESTATES AND TRUSTS

1. Guidance on basis of grantor trust assets at death under §1014.
2. Final regulations under §2032(a) regarding imposition of restrictions on estate assets during the six month alternate valuation period. Proposed regulations were published on November 18, 2011.
3. 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.

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 under §§807 and 816 regarding the determination of life insurance reserves for life insurance and annuity contracts using principles-based methodologies, including stochastic reserves based on conditional tail expectation.
 - PUBLISHED 03/12/18 in IRB 2018-11 as REV. PROC. 2018-20 (RELEASED 02/23/18).

INTERNATIONAL

A. Subpart F/Deferral

1. Guidance on the treatment of upfront payments on swaps under §956. Temporary and proposed regulations were published on May 8, 2015.
 - PUBLISHED 05/21/18 in IRB 2018-21 as NOT. 2018-46 (RELEASED 05/04/18).
2. Guidance on the treatment under §956(c) of certain property temporarily stored in the United States following Hurricane Irma or Hurricane Maria.
 - PUBLISHED 10/16/17 in IRB 2017-42 as NOT. 2017-55 (RELEASED 09/27/17).
 - PUBLISHED 11/13/17 in IRB 2017-46 as NOT. 2017-68 (RELEASED 10/27/17).
3. Guidance under §§1295, 1297, and 1298 on passive foreign investment companies. Proposed regulations regarding foreign insurance companies were published on April 24, 2015.

B. Inbound Transactions

1. Regulations under §§897 and 1445 relating to changes in the Protecting Americans from Tax Hikes Act of 2015.

C. Outbound Transactions

1. Regulations under §367. Notice 2016-73 regarding the treatment of certain triangular reorganizations involving foreign corporations, and the amount of an income inclusion required in certain inbound nonrecognition transactions was released December 6, 2016. Notice 2014-32 regarding triangular reorganizations involving foreign corporations was released April 25, 2014.
2. Guidance on transfers of property to partnerships with related foreign partners and controlled transactions involving partnerships. Temporary and proposed regulations were published on January 19, 2017.

ADDITIONAL PROJECTS:

3. Final regulations under §§7874, 367, 956, 7701(l), and 304 regarding inversions and related transactions. Temporary and proposed regulations were published on April 8, 2016.

D. Foreign Tax Credits

1. Guidance under §901, including on the allocation of foreign tax imposed on disregarded entities and partnerships.
2. Final regulations under §901(m) on covered asset acquisitions. Temporary and proposed regulations were published on December 7, 2016.
3. Guidance under §905, including final regulations under §905(c) on foreign tax redeterminations. Temporary and proposed regulations were published on November 7, 2007. Notice 2016-10 was released on January 15, 2016.

E. Transfer Pricing

1. Guidance under §482, including with respect to the treatment and allocation of risk. Temporary and proposed regulations were published on September 16, 2015.
2. Annual Report on the Advance Pricing Agreement Program. Announcement 2017-03 was released March 27, 2017.
 - PUBLISHED 05/07/18 in IRB 2018-19 as ANN. 2018-08 (RELEASED 03/30/18).

F. Sourcing and Expense Allocation

1. Regulations and other guidance under §861 regarding the allocation and apportionment of interest expense, including guidance related to interest expense attributable to certain loans to related partnerships.
2. Regulations under §861 on the character of income, including income arising in transactions involving intellectual property and the provision of digital goods and services.

G. Treaties

1. Guidance under §894 and treaties, including regarding the application of various treaty provisions to hybrid entities and instruments.

H. Other

1. Guidance on the physical presence of certain individuals in the Commonwealth of Puerto Rico or the United States Virgin Islands under §937(a) following Hurricane Irma or Hurricane Maria.

- PUBLISHED 10/23/17 in IRB 2017-43 as NOT. 2017-56 (RELEASED 10/04/17).
 - PUBLISHED 03/19/18 in IRB 2018-12 as NOT. 2018-19 (RELEASED 02/27/18).
2. Guidance under Chapter 3 (§§1441–1446) and Chapter 4 (§§1471–1474), including regulations on verification requirements for sponsoring entities for Chapter 4 purposes, and regulations regarding the withholding obligations on deemed distributions from conversion ratio adjustments on convertible debt and stock. Final, temporary, and proposed regulations under chapters 3 and 4 were published on January 6, 2017. Proposed regulations (regarding verification requirements for sponsoring entities) were published on January 6, 2017. Proposed regulations (regarding conversion ratio adjustments) were published on April 13, 2016.
 - PUBLISHED 10/23/17 in IRB 2017-43 as REV. PROC. 2017-46 (RELEASED 09/29/17).
 3. Regulations under §§6039F, 6048, and 6677 on foreign trust reporting and reporting with respect to foreign gifts, and regulations under §§643(i) and 679 relating to certain transactions between U.S. persons and foreign trusts.
 4. Regulations and other guidance under §7701.
 5. Regulations under §1256(g)(2) regarding the definition of a foreign currency contract, in light of the decision in Wright v. Commissioner, 809 F.3d 877 (6th Cir. 2016).

ADDITIONAL PROJECTS:

6. Guidance concerning country-by-country reporting by specified national security contractors.
 - PUBLISHED 04/16/18 in IRB 2018-16 as NOT. 2018-31 (RELEASED 03/30/18).

PARTNERSHIPS

1. Final regulations under §1.337(d)-3 relating to partnership transactions involving a corporate partner’s stock or other equity interests. Final, temporary, and proposed regulations were published on June 12, 2015.
 - PUBLISHED 06/08/18 in FR as TD 9833.

2. Final regulations under §469(h)(2) concerning limited partners and material participation. Proposed regulations were published on November 28, 2011.
3. Final regulations on the fractions rule under §514(c)(9)(E).
4. Regulations to update the securities partnership aggregation rules under §704(c).
5. Final regulations under §§704, 734, 743, and 755 arising from the American Jobs Creation Act of 2004, regarding the disallowance of certain partnership loss transfers and no reduction of basis in stock held by a partnership in a corporate partner. Proposed regulations were published on January 16, 2014.
6. Guidance under §707 on disguised sales of partnership interests.
7. Final regulations under §732(f) regarding aggregation of basis for partnership distributions involving equity interests of a partner. Proposed regulations were published on June 12, 2015.
 - PUBLISHED 06/08/18 in FR as TD 9833.
8. Final regulations under §752 regarding related person rules. Proposed regulations were published on December 16, 2013.
9. Final regulations under §§761 and 1234 on the tax treatment of noncompensatory partnership options. Proposed regulations were published on February 5, 2013.
10. Guidance under §7704(d)(1)(E) regarding qualifying income derived from fertilizer for publicly traded partnerships.

TAX ACCOUNTING

1. Guidance under §§167 and 168 for determining whether certain assets used by a wireline telecommunication service provider are primarily used for providing one-way or two-way communication services.
2. Revenue procedure under §263(a) regarding the capitalization of natural gas transmission and distribution property.
3. Guidance regarding the treatment of deferred revenue in stock acquisitions.
4. Regulations under §453A regarding contingent payment sales.

5. Regulations under §472 regarding dollar-value last-in, first-out (LIFO) inventories, including rules for combining pools as a result of a change in method of accounting, certain corporate acquisitions, and certain nonrecognition transactions.
6. Final regulations amending §1.472-8 regarding the inventory price index computation (IPIC) method.

ADDITIONAL PROJECTS

7. Update to Revenue Procedure 2015-13.
 - PUBLISHED 11/27/17 in IRB 2017-48 as REV. PROC. 2017-59 (RELEASED 11/13/17).
8. Notice providing a simplified procedure for a State or local government to amend an empowerment zone nomination.
 - PUBLISHED 05/21/18 in IRB 2018-21 as NOT. 2018-47 (RELEASED 05/04/18).
9. Revenue procedure providing procedures for taxpayers to change their method of accounting for income recognition for tax purposes to a method for recognizing revenue under new financial accounting standards.
 - PUBLISHED 05/29/18 in IRB 2018-22 as REV. PROC. 2018-29 (RELEASED 05/10/18).

TAX ADMINISTRATION

1. Guidance under §6011.
 - PUBLISHED 05/31/18 in FR as REG-102951-16 (NPRM).
2. Guidance under §§25A, 6050S, and 6724(f) relating to changes made by sections 804 and 805 of the Trade Preferences Extension Act of 2015 regarding education tax credits and related information reporting. Proposed regulations were published on August 2, 2016.
3. Update to §§6051 and 6052 regarding truncated taxpayer identification numbers.
 - PUBLISHED 09/20/17 in FR as REG-105004-16 (NPRM).

4. Guidance under section 2006 of the Fixing America's Surface Transportation Act of 2015 regarding due dates and extensions for certain forms.
 - PUBLISHED 07/20/17 in FR as REG-128483-15 (NPRM).
 - PUBLISHED 07/20/17 in FR as TD 9821 (FINAL and TEMP).
5. Finalize removal of automatic extension of time to file certain information returns. Proposed and temporary regulations were published on August 13, 2015.
6. Regulations under §§6662, 6662A, and 6664 regarding accuracy-related penalties relating to understatements. Notice 2005-12, which provided interim guidance, was published on February 14, 2005.
7. Final regulations under §6707A, as amended by section 2041(a) of the Small Business Jobs Act of 2010, regarding the penalty for failure to disclose reportable transactions. Proposed regulations were published on August 28, 2015.
8. Guidance on safe harbors for de minimis errors on information returns and payee statements under section 202 of the Protecting Americans from Tax Hikes Act of 2015.
9. Guidance under §7123 concerning alternative dispute resolution.
10. Guidance under §7345.
 - PUBLISHED 01/16/18 in IRB 2018-03 as NOT-2018-01.
 - PUBLISHED 03/13/18 in FR as REG-129260-16 (NPRM).
11. Update to Revenue Procedure 2007-56 (Combat Zone and Disaster Relief).
12. Update to the whistleblower regulations.
13. Guidance on user fees.
 - PUBLISHED 07/19/17 in FR as TD 9820.

TAX-EXEMPT BONDS

1. Guidance on remedial actions for tax-advantaged bonds under §§54A, 54AA, and 141.

- PUBLISHED 04/30/18 in IRB 2018-18 as REV. PROC. 2018-26 (RELEASED 04/11/18).
2. Guidance on private activity bonds under §141.
 3. Regulations on public approval requirements for private activity bonds under §147(f). Proposed regulations were published on September 9, 2008.
 - PUBLISHED 09/28/17 in FR as REG-128841-07 (NPRM).
 4. Guidance on rebate overpayment under §148.
 - PUBLISHED 09/11/17 in IRB 2017-37 as REV. PROC. 2017-50 (RELEASED 08/25/17).
 5. Regulations on bond reissuance under §150.

ADDITIONAL PROJECTS:

6. Regulations on arbitrage investment restrictions for tax-exempt bonds under §148.
 - PUBLISHED 06/12/18 in FR as REG-106977-18 (NPRM).

APPENDIX – Regularly Scheduled Publications

JULY 2017

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 07/03/17 in IRB 2017-27 as REV. RUL. 2017-14 (RELEASED 06/16/17).
2. Notice setting forth updates for the corporate bond yield curve for plan years beginning in July 2017, the 24-month average segment rates, the funding segment rates applicable for July 2017, the spot segment rates for June 2017 that are used for determining minimum present values, and the 30-year Treasury rates.

- PUBLISHED 07/31/17 in IRB 2017-31 as NOT. 2017-39 (RELEASED 07/13/17).
3. Revenue ruling providing the average annual effective interest rates charged by each Farm Credit Bank District.
 - PUBLISHED 08/28/17 in IRB 2017-35 as REV. RUL. 2017-16 (RELEASED 08/25/17).

AUGUST 2017

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 08/07/17 in IRB 2017-32 as REV. RUL. 2017-15 (RELEASED 07/18/17).
2. Notice setting forth updates for the corporate bond yield curve for plan years beginning in August 2017, the 24-month average segment rates, the funding segment rates applicable for August 2017, the spot segment rates for July 2017 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 08/28/17 in IRB 2017-35 as NOT. 2017-43 (RELEASED 08/11/17).
3. Revenue procedure providing the domestic asset/liability percentages and the domestic investment yield percentages for taxable years beginning after December 31, 2015, for foreign companies conducting insurance business in the United States.
 - PUBLISHED 08/28/17 in IRB 2017-35 as REV. PROC. 2017-44 (RELEASED 08/11/17).

SEPTEMBER 2017

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 09/05/17 in IRB 2017-36 as REV. RUL. 2017-17 (RELEASED 08/16/17).
2. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period October through December 2017.

- PUBLISHED 09/25/17 in IRB 2017-18 as REV. RUL. 2017-18 (RELEASED 09/08/17).
3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in September 2017, the 24-month average segment rates, the funding segment rates applicable for September 2017, the spot segment rates for August 2017 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 10/02/17 in IRB 2017-40 as NOT. 2017-50 (RELEASED 09/13/17).
 4. Notice under §274 regarding the deemed substantiation of travel expenses using per diem rates.
 - PUBLISHED 10/16/17 in IRB 2017-42 as NOT. 2017-54 (RELEASED 09/25/17).
 5. Update of Notice 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.
 6. Notice identifying the counties that experienced exceptional, extreme, or severe drought during the preceding 12-month period ending August 31, 2017, 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 Notice 2006-82.
 - PUBLISHED 10/16/17 in IRB 2017-42 as NOT. 2017-53 (RELEASED 09/27/17).
 7. Revenue ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the second half of 2017 for use in valuing personal flights on employer-provided aircraft.
 - PUBLISHED 10/02/17 in IRB 2017-40 as REV. RUL. 2017-19.
 8. Notice on annual adjustment in the fee imposed to fund the Patient Centered Outcomes Research Trust Fund.
 - PUBLISHED 10/23/17 in IRB 2017-43 as NOT. 2017-61 (RELEASED 10/06/17).

OCTOBER 2017

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 10/10/17 in IRB 2017-41 as REV. RUL. 2017-20 (RELEASED 09/19/17).
2. Notice setting forth updates for the corporate bond yield curve for plan years beginning in October 2017, the 24-month average segment rates, the funding segment rates applicable for October 2017, the spot segment rates for September 2017 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 10/30/17 in IRB 2017-44 as NOT. 2017-63 (RELEASED 10/13/17).
3. Revenue procedure under §1 and other sections of the Code regarding inflation adjusted items for 2018.
 - PUBLISHED 11/06/17 in IRB 2017-45 as REV. PROC. 2017-58 (RELEASED 10/19/17).
 - PUBLISHED 03/05/18 in IRB 2018-10 as REV. PROC. 2018-18.
 - PUBLISHED ON 04/30/18 in IRB 2018-18 as REV. PROC. 2018-22 (RELEASED 04/13/18).
 - PUBLISHED ON 05/14/18 in IRB 2018-20 as REV. PROC. 2018-27 (RELEASED 04/26/18).
4. Revenue procedure providing the loss payment patterns and discount factors for the 2017 accident year to be used for computing unpaid losses under §846.
 - PUBLISHED 02/12/18 in IRB 2018-07 as REV. PROC. 2018-13 (RELEASED 01/25/18).
5. Revenue procedure providing the salvage discount factors for the 2017 accident year to be used for computing discounted estimated salvage recoverable under §832.

- PUBLISHED 02/12/18 in IRB 2018-07 as REV. PROC. 2018-13 (RELEASED 01/25/18). (Published in combination with item 4 for October 2017.)
6. Update of Revenue Procedure 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.
 7. Guidance providing the amounts of unused housing credit carryover allocated to qualified states under §42(h)(3)(D) for the calendar year.
 - PUBLISHED 10/16/17 in IRB 2017-42 as REV. PROC. 2017-54 (RELEASED 09/26/17).

NOVEMBER 2017

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 11/06/17 in IRB 2017-45 as REV. RUL. 2017-21 (RELEASED 10/17/17).
2. Revenue ruling providing the “base period T-Bill rate” as required by §995(f)(4).
 - PUBLISHED 12/04/17 in IRB 2017-49 as REV. RUL. 2017-23.
3. Revenue ruling setting forth covered compensation tables under §401(l)(5)(E) that are used for purposes of applying the permitted disparity rules under §401(l) to defined benefit plans for the 2018 plan year.
 - PUBLISHED 11/27/17 in IRB 2017-48 as REV. RUL. 2017-22 (RELEASED 11/13/17).
4. Notice setting forth updates for the corporate bond yield curve for plan years beginning in November 2017, the 24-month average segment rates, the funding segment rates applicable for November 2017, the spot segment rates for October 2017 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 11/27/17 in IRB 2017-48 as NOT. 2017-69 (RELEASED 11/14/17).

5. Update of Revenue Procedure 2016-13 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.
 - PUBLISHED 01/29/18 in IRB 2018-05 as REV. PROC. 2018-11.
6. Notice setting forth cost-of living adjustments effective January 1, 2018, applicable to the dollar limits on benefits under qualified defined benefit pension plans and other provisions affecting certain plans of deferred compensation.
 - PUBLISHED 11/06/17 in IRB 2017-45 as NOT. 2017-64 (RELEASED 10/19/17).
7. Federal Register Notice on Railroad Retirement Tier 2 tax rate.
 - PUBLISHED 11/30/17 in FR (82 FR 56854).
8. Notice under §274 regarding the 2018 optional standard mileage rates.
 - PUBLISHED 01/08/17 in IRB 2018-2 as NOT. 2018-03 (RELEASED 12/14/17).
 - PUBLISHED 06/11/18 in IRB 2018-24 as NOT. 2018-42 (RELEASED 5/25/18).
9. Notice setting forth required amendment deadlines for §401(a) plans with respect to certain changes in qualification requirements.
 - PUBLISHED 12/26/17 in IRB 2017-52 as NOT. 2017-72 (RELEASED 12/05/17).
10. Notice providing guidance for public power providers to submit applications relating to reallocations of New Clean Renewable Energy Bonds under §54C
 - PUBLISHED 11/06/17 in IRB 2017-45 as NOT. 2017-66 (RELEASED 10/19/17).
 - PUBLISHED 02/26/18 in IRB 2018-09 as NOT. 2018-15 (RELEASED 01/31/18), obsoleting NOT. 2017-66.

DECEMBER 2017

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 12/04/17 in IRB 2017-49 as REV. RUL. 2017-24 (RELEASED 11/17/17).
2. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period January through March 2018.
 - PUBLISHED 12/26/17 in IRB 2017-52 as REV. RUL. 2017-25 (RELEASED 12/05/17).
 3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in December 2017, the 24-month average segment rates, the funding segment rates applicable for December 2017, the spot segment rates for November 2017 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 12/26/17 in IRB 2017-52 as NOT. 2017-76 (RELEASED 12/12/17).

JANUARY 2018

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 01/02/18 in IRB 2018-1 as REV. PROC. 2018-1.
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 01/02/18 in IRB 2018-1 as REV. PROC. 2018-2.
3. Revenue procedure updating the previously published list of “no-rule” issues under the jurisdiction of certain Associate Chief Counsel (Corporate), Associate Chief Counsel (Financial Institutions and Products), Associate Chief Counsel (Income Tax and Accounting), Associate Chief Counsel (Passthroughs and Special Industries), Associate Chief Counsel (Procedure and Administration), and Associate Chief Counsel (Tax Exempt and Government Entities) on which advance letter rulings or determination letters will not be issued.
 - PUBLISHED 01/02/18 in IRB 2018-1 as REV. PROC. 2018-3.

4. Revenue procedure updating the procedures for issuing determination letters and letter rulings on issues under the jurisdiction of the Office of the Commissioner, Tax Exempt and Government Entities Division, Employee Plans Rulings and Agreements Office.
 - PUBLISHED 01/02/18 in IRB 2018-1 as REV. PROC. 2018-4.
5. Revenue procedure updating the procedures for issuing determination letters under the jurisdiction of the Office of the Commissioner, Tax Exempt and Government Entities Division, Exempt Organizations Rulings and Agreements Office.
 - PUBLISHED 01/02/18 in IRB 2018-1 as REV. PROC. 2018-5.
6. 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 01/02/18 in IRB 2018-01 as REV. PROC. 2018-07.
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 01/08/18 in IRB 2018-02 as REV. RUL. 2018-01 (RELEASED 12/18/17).
8. Revenue ruling providing the dollar amounts, increased by the 2018 inflation adjustment, for §1274A.
 - PUBLISHED 04/30/18 in IRB 2018-18 as REV. RUL. 2018-11 (RELEASED 04/11/18).
9. 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 04/30/18 in IRB 2018-18 as REV. PROC. 2018-25 (RELEASED 04/17/18).
10. Notice setting forth updates for the corporate bond yield curve for plan years beginning in January 2018, the 24-month average segment rates, the funding segment rates applicable for January 2018, the spot segment rates for December 2017 that are used for determining minimum present values, and the 30-year Treasury rates.

- PUBLISHED 03/12/18 in IRB 2018-11 as NOT. 2018-11 (RELEASED 01/10/18).
11. Revenue procedure under §143 regarding average area purchase price.
 - PUBLISHED 05/14/18 in IRB 2018-20 as REV. PROC. 2018-28 (RELEASED 04/24/18).
 12. Notice 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.
 13. Revenue ruling setting forth the prevailing state assumed interest rates provided for the determination of reserves under §807 for contracts issued in 2017 and 2018.
 - PUBLISHED 05/14/18 in IRB 2018-20 as REV. RUL. 2018-13 (RELEASED 04/26/18).

FEBRUARY 2018

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 02/05/18 in IRB 2018-06 as REV. RUL. 2018-05 (RELEASED 01/17/18).
2. Notice setting forth updates for the corporate bond yield curve for plan years beginning in February 2018, the 24-month average segment rates, the funding segment rates applicable for February 2018, the spot segment rates for January 2018 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 03/05/18 in IRB 2018-10 as NOT. 2018-16 (RELEASED 02/14/18).
3. Notice under §911 on the Housing Cost Amount for 2018.
 - PUBLISHED 04/23/18 in IRB 2018-17 as NOT. 2018-33 (RELEASED 04/05/18).

MARCH 2018

1. Revenue procedure providing annual indexing required under §36B.
 - PUBLISHED 06/04/18 in IRB 2018-23 as REV. PROC. 2018-34 (RELEASED 05/21/18).
2. 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 03/05/18 in IRB 2018-10 as REV. RUL. 2018-06 (RELEASED 02/16/18).
3. Guidance providing the 2018 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 05/21/18 in IRB 2018-21 as NOT. 2018-45 (RELEASED 05/03/18).
4. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period April through June 2018.
 - PUBLISHED 03/26/18 in IRB 2018-13 as REV. RUL. 2018-7 (RELEASED 03/07/18).
5. Revenue ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the first half of 2018 for use in valuing personal flights on employer-provided aircraft.
 - PUBLISHED 04/16/18 in IRB 2018-16 as REV. RUL. 2018-10.
6. Notice setting forth updates for the corporate bond yield curve for plan years beginning in March 2018, the 24-month average segment rates, the funding segment rates applicable for March 2018, the spot segment rates for February 2018 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 04/02/18 in IRB 2018-14 as NOT. 2018-22 (RELEASED 03/15/18).
7. Revenue procedure providing the annual update to the List of Automatic Changes for taxpayer changes in method of accounting.
 - PUBLISHED 05/29/18 in IRB 2018-22 as REV. PROC. 2018-31 (RELEASED 05/09/18).

APRIL 2018

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 04/02/18 in IRB 2018-14 as REV. RUL. 2018-09 (RELEASED 03/16/18).
2. 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 04/23/18 in IRB 2018-17 as REV. PROC. 2018-23 (RELEASED 04/05/18).
3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in April 2018, the 24-month average segment rates, the funding segment rates applicable for April 2018, the spot segment rates for March 2018 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 05/07/18 in IRB 2018-19 as NOT. 2018-34 (RELEASED 04/16/18).
4. Guidance providing the calendar year inflation adjustment factor and reference prices for the renewable electricity production credit under §45.
 - PUBLISHED 05/29/18 in IRB 2018-22 as NOT. 2018-50 (RELEASED 04/19/18).

MAY 2018

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 05/14/18 in IRB 2018-20 as REV. RUL. 2018-12 (RELEASED 04/24/18).
2. Notice setting forth updates for the corporate bond yield curve for plan years beginning in May 2018, the 24-month average segment rates, the funding segment rates applicable for May 2018, the spot segment rates for April 2018 that are used for determining minimum present values, and the 30-year Treasury rates.

- PUBLISHED 05/29/18 in IRB 2018-22 as NOT. 2018-53 (RELEASED 05/10/18).
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 05/29/18 in IRB 2018-22 as REV. PROC. 2018-33 (RELEASED 05/10/18).
 4. Revenue procedure under §223 regarding the inflation adjusted items for 2019.
 - PUBLISHED 05/21/18 in IRB 2018-21 as REV. PROC. 2018-30 (RELEASED 05/10/18).
 5. Revenue procedure under §5000A concerning the 2018 national average premium for a bronze level of coverage.
 6. Guidance providing the inflation adjustment factor to be used in determining the enhanced oil recovery credit under §43 for tax years beginning in the calendar year.
 - PUBLISHED 05/29/18 in IRB 2018-22 as NOT. 2018-49.
 7. Notice regarding marginal production rates under §613A for oil and gas well depletion.
 - PUBLISHED 05/29/18 in IRB 2018-22 as NOT. 2018-51.
 8. Notice regarding marginal well production credit under §45I for natural gas produced in 2017.
 - PUBLISHED 05/29/18 in IRB 2018-22 as NOT. 2018-52.

JUNE 2018

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 06/04/18 in IRB 2018-23 as REV. RUL. 2018-16 (RELEASED 05/16/18).

2. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period July through September 2018.
 - PUBLISHED 06/25/18 in I.R.B 2018-26 as REV. RUL. 2018-18.

3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in June 2018, the 24-month average segment rates, the funding segment rates applicable for June 2018, the spot segment rates for May 2018 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 07/02/18 in IRB 2018-27 as NOT. 2018-56 (RELEASED 06/14/18).

4. Notice setting forth the 2017 calendar year §45K(d)(2)(C) reference price for the nonconventional source production credit.
 - PUBLISHED 04/23/18 in IRB 2018-17 as NOT. 2018-32 (RELEASED 04/12/18).

5. Notice setting the inflation adjustment factor for the credit for carbon dioxide (CO₂) sequestration under §45Q for calendar year 2018.
 - PUBLISHED 05/14/18 in IRB 2018-20 as NOT. 2018-40.