

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

EMPLOYEE PLANS

Rev. Rul. 2004-104, page 837.

2005 covered compensation tables; permitted disparity. The covered compensation tables under section 401 of the Code for the year 2005 are provided for use in determining contributions to defined benefit plans and permitted disparity.

Notice 2004-72, page 840.

2005 section 415 cost-of-living adjustments; retirement plans, etc. This notice sets forth certain cost-of-living adjustments effective January 1, 2005, applicable to the dollar limits on benefits under qualified defined benefit pension plans and to other provisions affecting (1) certain plans of deferred compensation and (2) "control employees."

EXEMPT ORGANIZATIONS

Announcement 2004-94, page 842.

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

EMPLOYMENT TAX

Notice 2004-73, page 841.

2005 social security contribution and benefit base; domestic employee coverage threshold. The Commissioner of the Social Security Administration has announced (1) the OASDI contribution and benefit base for remuneration paid in 2005 and self-employment income earned in taxable years beginning in 2005, and (2) the domestic employee coverage threshold amount for 2005.

Announcements of Disbarments and Suspensions begin on page 845.
Finding Lists begin on page ii.

ADMINISTRATIVE

Announcement 2004-86, page 842.

This document contains corrections to temporary regulations (T.D. 9141, 2004-35 I.R.B. 359) under section 904(d) of the Code relating to foreign tax credit limitation and to the exclusion of certain export financing interest from foreign personal holding company income.



The IRS Mission

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

applying the tax law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are compiled semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations,

court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

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

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

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

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

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

Section 401.—Qualified Pension, Profit-Sharing, and Stock Bonus Plans

26 CFR 1.401(l)-1: Permitted disparity in employer-provided contributions or benefits.

2005 covered compensation tables; permitted disparity. The covered compensation tables under section 401 of the Code for the year 2005 are provided for use in determining contributions to defined benefit plans and permitted disparity.

Rev. Rul. 2004-104

This revenue ruling provides tables of covered compensation under § 401(l)(5)(E) of the Internal Revenue Code (the “Code”) and the Income Tax Regulations, thereunder, for the 2005 plan year.

Section 401(l)(5)(E)(i) defines covered compensation with respect to an employee, as the average of the contribution and benefit bases in effect under section 230 of the Social Security Act (the “Act”) for each year in the 35-year period ending with the

year in which the employee attains social security retirement age.

Section 401(l)(5)(E)(ii) of the Code states that the determination for any year preceding the year in which the employee attains social security retirement age shall be made by assuming that there is no increase in covered compensation after the determination year and before the employee attains social security retirement age.

Section 1.401(l)-1(c)(34) of the Income Tax Regulations defines the taxable wage base as the contribution and benefit base under section 230 of the Act.

Section 1.401(l)-1(c)(7)(i) defines covered compensation for an employee as the average (without indexing) of the taxable wage bases in effect for each calendar year during the 35-year period ending with the last day of the calendar year in which the employee attains (or will attain) social security retirement age. A 35-year period is used for all individuals regardless of the year of birth of the individual. In determining an employee’s covered compensation for a plan year, the taxable wage base for all calendar years beginning after the

first day of the plan year is assumed to be the same as the taxable wage base in effect as of the beginning of the plan year. An employee’s covered compensation for a plan year beginning after the 35-year period applicable under § 1.401(l)-1(c)(7)(i) is the employee’s covered compensation for a plan year during which the 35-year period ends. An employee’s covered compensation for a plan year beginning before the 35-year period applicable under § 1.401(l)-1(c)(7)(i) is the taxable wage base in effect as of the beginning of the plan year.

Section 1.401(l)-1(c)(7)(ii) provides that, for purposes of determining the amount of an employee’s covered compensation under § 1.401(l)-1(c)(7)(i), a plan may use tables, provided by the Commissioner, that are developed by rounding the actual amounts of covered compensation for different years of birth.

For purposes of determining covered compensation for the 2005 year, the taxable wage base is \$90,000.

The following tables provide covered compensation for 2005:

2005 COVERED COMPENSATION TABLE

CALENDAR YEAR OF BIRTH	CALENDAR YEAR OF SOCIAL SECURITY RETIREMENT AGE	2005 COVERED COMPENSATION
1907	1972	\$4,488
1908	1973	4,704
1909	1974	5,004
1910	1975	5,316
1911	1976	5,664
1912	1977	6,060
1913	1978	6,480
1914	1979	7,044
1915	1980	7,692
1916	1981	8,460
1917	1982	9,300
1918	1983	10,236
1919	1984	11,232
1920	1985	12,276
1921	1986	13,368
1922	1987	14,520
1923	1988	15,708
1924	1989	16,968
1925	1990	18,312
1926	1991	19,728
1927	1992	21,192
1928	1993	22,716
1929	1994	24,312

2005 COVERED COMPENSATION TABLE

CALENDAR YEAR OF BIRTH	CALENDAR YEAR OF SOCIAL SECURITY RETIREMENT AGE	2005 COVERED COMPENSATION
1930	1995	25,920
1931	1996	27,576
1932	1997	29,304
1933	1998	31,128
1934	1999	33,060
1935	2000	35,100
1936	2001	37,212
1937	2002	39,444
1938	2004	43,992
1939	2005	46,344
1940	2006	48,696
1941	2007	51,012
1942	2008	53,268
1943	2009	55,464
1944	2010	57,636
1945	2011	59,772
1946	2012	61,872
1947	2013	63,936
1948	2014	65,856
1949	2015	67,680
1950	2016	69,408
1951	2017	71,052
1952	2018	72,600
1953	2019	74,100
1954	2020	75,540
1955	2022	78,228
1956	2023	79,512
1957	2024	80,712
1958	2025	81,816
1959	2026	82,860
1960	2027	83,844
1961	2028	84,780
1962	2029	85,620
1963	2030	86,436
1964	2031	87,216
1965	2032	87,924
1966	2033	88,536
1967	2034	89,040
1968	2035	89,424
1969	2036	89,700
1970	2037	89,844
1971	2038	89,940
1972 and later	2039	90,000

2005 Rounded Covered
Compensation Table

Year of Birth	Covered Compensation
1937	39,000
1938 – 1939	45,000
1940	48,000
1941	51,000
1942 – 1943	54,000
1944	57,000
1945	60,000
1946–1947	63,000
1948	66,000
1949–1950	69,000
1951–1952	72,000
1953–1954	75,000
1955	78,000
1956–1958	81,000
1959–1961	84,000
1962 – 1965	87,000
1966 and later	90,000

Drafting Information

The principal author of this revenue ruling is Lawrence Isaacs of the Employee Plans, Tax Exempt and Government Enti-

ties Division. For further information regarding this revenue ruling, please contact the Employee Plans taxpayer assistance telephone service at 1-877-829-5500, between the hours of 8:00 a.m. and 6:30 p.m.

Eastern time, Monday through Friday (a toll-free number). Mr. Isaacs's number is (202) 283-9710 (not a toll-free number).

Part III. Administrative, Procedural, and Miscellaneous

2005 Limitations Adjusted As Provided in Section 415(d), etc.¹

Notice 2004-72

Section 415 of the Internal Revenue Code (the Code) provides for dollar limitations on benefits and contributions under qualified retirement plans. Section 415 also requires that the Commissioner annually adjust these limits for cost-of-living increases. Other limitations applicable to deferred compensation plans are also affected by these adjustments. Many of the limitations will change for 2005. For most of the limitations, the increase in the cost-of-living index met the statutory thresholds that trigger their adjustment. Furthermore, several of these limitations, set by the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), are scheduled to increase at the beginning of 2005. For example, under EGTRRA, the limitation under § 402(g)(1) of the Code on the exclusion for elective deferrals described in § 402(g)(3) is increased from \$13,000 to \$14,000. This limitation affects elective deferrals to § 401(k) plans and to the Federal Government's Thrift Savings Plan, among other plans.

Cost-of-Living limits for 2005

Effective January 1, 2005, the limitation on the annual benefit under a defined benefit plan under § 415(b)(1)(A) is increased from \$165,000 to \$170,000. For participants who separated from service before January 1, 2005, the limitation for defined benefit plans under § 415(b)(1)(B) is computed by multiplying the participant's compensation limitation, as adjusted through 2004, by 1.0273.

The limitation for defined contribution plans under § 415(c)(1)(A) is increased from \$41,000 to \$42,000.

The Code provides that various other dollar amounts are to be adjusted at the same time and in the same manner as the dollar limitation of § 415(b)(1)(A). These dollar amounts and the adjusted amounts are as follows:

The annual compensation limit under §§ 401(a)(17), 404(l), 408(k)(3)(C), and 408(k)(6)(D)(ii) is increased from \$205,000 to \$210,000.

The dollar limitation under § 416(i)(1)(A)(i) concerning the definition of key employee in a top-heavy plan is increased from \$130,000 to \$135,000.

The dollar amount under § 409(o)(1)(C)(ii) for determining the maximum account balance in an employee stock ownership plan subject to a 5-year distribution period is increased from \$830,000 to \$850,000, while the dollar amount used to determine the lengthening of the 5-year distribution period is increased from \$165,000 to \$170,000.

The limitation used in the definition of highly compensated employee under § 414(q)(1)(B) is increased from \$90,000 to \$95,000.

The annual compensation limitation under § 401(a)(17) for eligible participants in certain governmental plans that, under the plan as in effect on July 1, 1993, allowed cost-of-living adjustments to the compensation limitation under the plan under § 401(a)(17) to be taken into account, is increased from \$305,000 to \$315,000.

The compensation amount under § 408(k)(2)(C) regarding simplified employee pensions (SEPs) remains unchanged at \$450.

The compensation amounts under § 1.61-21(f)(5)(i) of the Income Tax Regulations concerning the definition of "control employee" for fringe benefit valuation purposes is increased from \$80,000 to \$85,000. The compensation amount under § 1.61-21(f)(5)(iii) is increased from \$165,000 to \$170,000.

Limitations specified by statute

The Code, as amended by EGTRRA, specifies the applicable dollar amount for a particular year for certain limitations.

These applicable dollar amounts are as follows:

The limitation under § 402(g)(1) on the exclusion for elective deferrals described in § 402(g)(3) is increased from \$13,000 to \$14,000.

The limitation under § 408(p)(2)(E) regarding SIMPLE retirement accounts is increased from \$9,000 to \$10,000.

The limitation on deferrals under § 457(e)(15) concerning deferred compensation plans of state and local governments and tax-exempt organizations is increased from \$13,000 to \$14,000.

The dollar limitation under § 414(v)(2)(B)(i) for catch-up contributions to an applicable employer plan other than a plan described in § 401(k)(11) or 408(p) for individuals aged 50 or over is increased from \$3,000 to \$4,000. The dollar limitation under § 414(v)(2)(B)(ii) for catch-up contributions to an applicable employer plan described in § 401(k)(11) or 408(p) for individuals aged 50 or over is increased from \$1,500 to \$2,000.

Administrators of defined benefit or defined contribution plans that have received favorable determination letters should not request new determination letters solely because of yearly amendments to adjust maximum limitations in the plans.

Drafting Information

The principal author of this notice is John Heil of the Employee Plans, Tax Exempt and Government Entities Division. For further information regarding the data in this notice, please contact the Employee Plans' taxpayer assistance telephone service at 1-877-829-5500 (a toll-free call) between the hours of 8 a.m. and 6:30 p.m. Eastern time Monday through Friday. For information regarding the methodology used in arriving at the data in this notice, please contact Mr. Heil at 1-202-283-9888 (not a toll-free call).

¹ Based on News Release IR-2004-127 dated October 20, 2004.

Social Security Contribution and Benefit Base for 2005

Notice 2004-73

Under authority contained in the Social Security Act (“the Act”), the Commissioner, Social Security Administration, has determined and announced (69 F.R. 62497, dated October 26, 2004) that the contribution and benefit base for remuneration paid in 2005, and self-employment income earned in taxable years beginning in 2005 is \$90,000.

“Old-Law” Contribution and Benefit Base

General

The “old-law” contribution and benefit base for 2005 is \$66,900. This is the base that would have been effective under the Act without the enactment of the 1977 amendments. We compute the base under section 230(b) of the Act as it read prior to the 1977 amendments.

The “old-law” contribution and benefit base is used by:

(a) The Railroad Retirement program to determine certain tax liabilities and tier

II benefits payable under that program to supplement the tier I payments which correspond to basic Social Security benefits,

(b) The Pension Benefit Guaranty Corporation to determine the maximum amount of pension guaranteed under the Employee Retirement Income Security Act (as stated in section 230(d) of the Social Security Act),

(c) Social Security to determine a year of coverage in computing the special minimum benefit, as described earlier, and

(d) Social Security to determine a year of coverage (acquired whenever earnings equal or exceed 25 percent of the “old-law” base for this purpose only) in computing benefits for persons who are also eligible to receive pensions based on employment not covered under section 210 of the Act.

Domestic Employee Coverage Threshold

General

The minimum amount a domestic worker must earn so that such earnings are covered under Social Security or Medicare is the domestic employee coverage threshold. For 2005, this threshold is \$1,400.

Section 3121(x) of the Internal Revenue Code provides the formula for increasing the threshold.

Computation

Under the formula, the domestic employee coverage threshold amount for 2005 shall be equal to the 1995 amount of \$1,000 multiplied by the ratio of the national average wage index for 2003 to that for 1993. If the resulting amount is not a multiple of \$100, it shall be rounded to the next lower multiple of \$100.

Domestic Employee Coverage Threshold Amount

Multiplying the 1995 domestic employee coverage threshold amount (\$1,000) by the ratio of the national average wage index for 2003 (\$34,064.95) to that for 1993 (\$23,132.67) produces the amount of \$1,472.59. We then round this amount to \$1,400. Accordingly, the domestic employee coverage threshold amount is \$1,400 for 2005.

(Filed by the Office of the Federal Register on October 25, 2004, 8:45 a.m., and published in the issue of the Federal Register for October 26, 2004, 69 F.R. 62497)

Part IV. Items of General Interest

Application of Section 904 to Income Subject to Separate Limitations; Correction

Announcement 2004-86

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations that were published in the **Federal Register** on July 20, 2004 (T.D. 9141, 2004-35 I.R.B. 359 [69 FR 43304]). This regulation relates to the section 904(d) foreign tax credit limitation and to the exclusion of certain export financing interest from foreign personal holding company income.

DATES: These corrections are effective July 20, 2004.

FOR FURTHER INFORMATION CONTACT: Bethany A. Ingwolson at (202) 622-3850 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under section 904(d) of the Internal Revenue Code.

Need for Correction

As published, T.D. 9141 contains errors that may prove to be misleading and are in need of clarification.

* * * * *

Correction of Publication

Accordingly, 26 CFR Part 1 is corrected by making the following correcting amendment:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 USC 7805 * * *

§1.904(b)-1 [Corrected]

Par. 2. Section 1.904(b)-1(g) *Example 3* (v), the introductory text is amended by removing the language “\$424.87/\$2571.42, computed as follows:” and adding the language “\$412/\$2571.42, computed as follows:” in its place.

Par. 3. Section 1.904(b)-1(g) *Example 4* (iii), the second sentence is amended by removing the language “paragraph (c)(1) of this section. Under Step 1, the U.S. long-term capital loss adjustment amount is \$50 (\$80-\$30). Under Step 2, the” and adding the language “paragraph (c)(1) of this section. Under *Step 1*, the U.S. long-term capital loss adjustment amount is \$50 (\$80-\$30). Under *Step 2*, the” in its place.

Par. 4. Section 1.904(b)-1(g) *Example 5* (iii), the second sentence is amended by removing the language “Under Step 1, the U.S. long-term capital loss adjustment amount is \$50 (\$150-\$100).” and adding the language “Under *Step 1*, the U.S. long-term capital loss adjustment amount is \$50 (\$150-\$100).” in its place.

§ 1.904(b)-2 [Corrected]

Par. 5. Section 1.904(b)-2, paragraph (c), the second sentence is amended by removing the language “apply §1.904(b)-1(i) and this” and adding the language “apply §1.904(b)-1 and this” in its place.

Cynthia Grigsby,
*Acting Chief, Regulations
and Publications Branch,
Legal Processing Division,
Associate Chief Counsel
(Procedure and Administration).*

(Filed by the Office of the Federal Register on October 20, 2004, 8:45 a.m., and published in the issue of the Federal Register for October 21, 2004, 69 F.R. 61761)

Foundations Status of Certain Organizations

Announcement 2004-94

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors

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

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

20th Century Legends Museum, Inc.,
Indianapolis, IN
Abundant Life Community Services, Inc.,
Brooklyn, NY
Age of Awareness, Inc., Bowie, MD
Alice-in-Wonderland Volunteer Service,
Inc., Las Cruces, NM
Alpha Omega Family Ministries, Inc.,
Irvine, CA
Alumni Association of Hunter College
of the City University of New York,
New York, NY
American Academy of Distance Learning
& Training, Inc., Valley City, ND
American Foundation for Disabilities
Service, Inc., Massapequa Park, NY
American Friends of Shefa Chaim
Vrachamim, Brooklyn, NY
American Friends of the Pushkin
Museum, Inc., New York, NY
Amkar Competition Team, Inc.,
San Antonio, TX
Argentine Professionals Association,
Santa Fe Springs, CA
Association of Disabled Veteran Business
Enterprise Networks, Sacramento, CA
Ayl-Rams, Aurora, CO
Bachman Lake Foundation, Dallas, TX
Barcare, Inc., Douglasville, GA
Barrow Curling & Hockey Association,
Barrow, AK
Better Beginnings Corp., Pittsburgh, PA
Beyond the Wilderness, Inc.,
Tecumseh, OK
Brain Friendly Learning Corporation,
Flint, MI
Bright Dreams International, Austin, TX
Broomfield Youth Football Association,
Broomfield, CO

Center for Cultural Awareness in Global Business, Inc., New York, NY
Center for Family Enrichment, Tampa, FL
Chestertown Arts League, Inc., Chestertown, MD
Child Development Foundation, Herndon, VA
Children's Church Hospital, Inc., Orlando, FL
Childrens International Experiential Learning Organization, Incorporated, West Palm Beach, FL
Circulo De La Vida Corporation, Miami, FL
Coachella Valley High School Band Boosters, Thermal, CA
Coon Rapids-Bayard Educational Corporation, Coon Rapids, IA
Cotulla Housing Assistance, Cotulla, TX
Davis & Dingle Health Institute, Cola, SC
D.A.V.K.A.T. National Ministries, Inc., Paducah, KY
Delaware River Steamboat Floating Classroom, Inc., Princeton, NJ
Demon Busters Strategic Swat Team, Palmdale, CA
Dorough Lupus Foundation, Palm Bay, FL
Ebenezer Childrens Estate, Inc., Brooksville, FL
Economic Development Institute, San Diego, CA
Education Advancement Pre-School Day Care & Tutoring Center, Shreveport, LA
Education Foundation, Inc., Montgomery, AL
EF Low Income Housing Incorporate, Los Angeles, CA
EGBA Association of Florida, Inc., North Miami Beach, FL
Eleanor Richards Johnson Foundation, Inc., Lake Worth, FL
End Time Ministries, Inc., Miami, FL
Ethiopian Community of South Florida, Inc., Miami, FL
Evin Thayer Scholarship Fund, Houston, TX
Expanded Horizons, Inc., Brackettville, TX
Faith Works Academy, Hurst, TX
Families & Friends of Murder Victims, Fairfield, CA
Family Life Foundation, Englewood, CO
FASA, Inc., Laredo, TX
Fatima Journey Foundation, Beverly Hills, CA
Feline Rescue League, Inc., Islamorada, FL
First Responder Institute, Inc., Burtonsville, MD
First Step to Freedom, Inc., Rosedale, NY
Florida Farmworkers Housing Coalition, Inc., Ft. Lauderdale, FL
Florida Reef Foundation, Inc., Palm Beach, FL
Freemans Outreach Center, Inc., Memphis, TN
Friends of Honduras, Portland, OR
Friends of Public Art, Inc., Miami, FL
Friends of the Chapel in the Park, Inc., Huntsville, AL
Friends of the Library of Pompano Beach, Pompano Beach, FL
Friends of the Ripon Seniors Center, Ripon, CA
Fundacions Cultural Hispanoamericana, Inc., Miami Beach, FL
Future Leaders of Elmore Co., Inc., Wetumpka, AL
Future Visions Youth Development, Inc., Boynton Beach, FL
General European Ministries, Inc., Hattiesburg, MS
Gentle Resettlement-Independent Living for the Elderly, Gautier, MS
Glendora Economic and Community Development, Inc., Glendora, MS
Good Grief Ministries, Inc., Rancho Cordova, CA
Good Samaritans of San Diego, Ramona, CA
Gospel Travelers Ministry, Inc., Indianapolis, IN
Grand Oak Wildlife Preservation Park, Inc., Mobile, AL
Grand Village of the Kickapoo Park Foundation, Leroy, IL
Grandparents Empowerment Media, Susanville, CA
Great Family Tree, Incorporated, Selma, AL
Great Western Development Corporation, Inc., Birmingham, AL
Greater Hope Life Center, Inc., New York, NY
Greater New Zion Hope Outreach Ministries, Pompano Beach, FL
Haitian Outreach Partnership for Empowerment, Inc., Lauderdale, FL
Happy Angels, Inc., Miami, FL
Harvest Community Development, Inc., Ft. Lauderdale, FL
Haven West, Inc., Edmond, OK
Healing Channel, Venice, CA
Health Care Assistance Foundation, Inc., Boston, MA
Health Flight, Inc., Boca Raton, FL
Helping Hand Foundation, Boxborough, MA
Hemingway Community Development Corp., District Heights, MD
Higher Power Ministries, Inc., Miami Lakes, FL
Hijrah House, Oakland, CA
Hillview Foundation, Birmingham, AL
Horticultural Exchange International, Inc., Saint Paul, MN
House of Outreach, Inc., Woodbine, GA
Huguenot Society of Great Britain and Ireland, London, United Kingdom
I Am Just Me, Inc., Richmond, CA
Ikhtius International, Inc., Sacramento, CA
Impacto De Vida, Inc., Philadelphia, PA
Incentive Ranch, Inc., Houston, TX
Incentive Ranch, Inc., Katy, TX
Independent Living for Senior Citizens, Inc., St. Thomas, VI
Indian River Institute, Ft. Pierce, FL
Indiana National Football League Players Association Foundation, Inc., Bloomington, IN
Indiantown Education Coalition, Inc., Indiantown, FL
Institute for Applied Research, Atlanta, GA
Institute for Democracy in Cuba, Inc., Miami, FL
International Glaucoma Foundation, Inc., Queens Village, NY
International Scholars & Associates, Los Angeles, CA
Island Music Awards, Inc., Davie, FL
Italia Italia Foundation, Inc., Miami Beach, FL
Ixcan Foundation, Santa Fe, NM
JC1 Lord Ministries, Kennesaw, GA
Jewish Institute for the Arts, Inc., Boca Raton, FL
Joyce Community Services, Inc., Compton, CA
Just Ride on Foundation, Inc., Hialeah, FL
Kaz Community Development Corporation, Chicago, IL
Kelseyville Youth Center, Kelseyville, CA
Kerusso Ministry, Inc., Ripley, MS
Kid Biz Child Care & Consultant Services, Inc., Greenville, MS
Kids R Us 1, Inc., Brooksville, MS
La Sierra Fire Company, Oregon House, CA
Lawyers for Getting Offenders Off Drugs Good, Inc., Alexandria, VA

Leadership Tomorrow Foundation,
 Republic, MO
 Lee's Family Foundation, Fremont, CA
 Leichner-Lerner Foundation,
 Celebration, FL
 Light of the World - Radio Church, Inc.,
 Gonzales, CA
 Lighthouse for the Lamb Ministries, Inc.,
 Plant City, FL
 Lita Del Real Foundation, Inc., Miami, FL
 Literary Society, Inc., Fort Myers, FL
 Little Less Academy, Delray Beach, FL
 Little Rock Angels Youth Center
 CDC Ultimate Sports Connections,
 Little Rock, AR
 LS Daycare College, Inc., Belle Glade, FL
 Lucerne Valley Citizen on Patrol Unit
 414, Lucerne Valley, CA
 Lucy Unique, Inc., Mobile, AL
 Mahabere-Selam Ethiopian Youth Bible
 Ministry, Inc., Arlington, VA
 Manchineel Chutney Theater, Inc.,
 St. John, VI
 Manhattan Youth Baseball League,
 New York, NY
 Maranatha Ministries, Hollidaysburg, PA
 Mel Collins Memorial Childrens
 Foundation, Inc., New York, NY
 Merit Foundation, Inc., Phelan, CA
 Meta Morphosis, Massillon, OH
 Mira Costa Softball Booster Club,
 Manhattan Beach, CA
 Mitochondrial Support Group of Florida,
 Inc., West Palm Beach, FL
 Mobile Magic Land, Inc., Mobile, AL
 Monroe County Girls Fast Pitch Softball
 Association, Monroeville, AL
 Moreno Valley Arts Association,
 Moreno Valley, CA
 Motivating and Affirming the Genius in
 Children Magic, Bowie, MD
 MS Coalition for Community Welfare,
 Meridian, MS
 Mt. Calvary Community Development
 Corporation, Inc., Belle Glade, FL
 Muscle Shoals Association of
 Ministers-Musicians, Inc., Florence, AL
 Muslim Family and Children Services,
 Seattle, WA
 Napa Valley Community Theater,
 Rutherford, CA
 National Association of College Students,
 Ft. Myers, FL
 National Center for Advanced Marine
 Applications, Inc., Mobile, AL
 National Center for Preservation of
 Traditional American Family Values,
 Las Vegas, NV
 National Housing and Neighborhood
 Development Corporation,
 Des Moines, IA
 National Paleolithic Society, Houston, TX
 National Youth Foundation, Glendale, CA
 NCRT, Inc., Eureka, CA
 Neighborhood Wholistic Alliance
 Development Corporation, Inc.,
 Philadelphia, PA
 New Horizons Institute, Los Angeles, CA
 New Horizons Ministries International,
 Oxford, AL
 Newburgh Baseball Boosters Club,
 Newburgh, NY
 Noahs Ark, Long Beach, CA
 North Bay Environmental Institute,
 Mill Valley, CA
 North Tennessee Workforce Board, Inc.,
 Clarksville, TN
 Northwood Preserve Association, Inc.,
 West Palm Beach, FL
 Oasis Child Development Center, Inc.,
 Coral Springs, FL
 Organizacion La Barca Jalisco, Inc.,
 Huntington Park, CA
 Ouachita Mountains Biological Station,
 Shreveport, LA
 Palm Beach Benefit, Inc., Wellington, FL
 Palm Beach County Business Incubator,
 Inc., West Palm Beach, FL
 Papa's Ark of Safety, Inc., Atoka, OK
 Paradise Dive Adventure & Aquarium,
 Bentonville, AR
 Pass the Word, Central Point, OR
 Pawnee Pioneer Trails Scenic and Historic
 Byway Council, Inc., Sterling, CO
 Ponderosa Learning Center,
 Greenwood, MS
 POOCH, Inc., Skokie, IL
 Positive Hispanic Women, Inc.,
 Hialeah, FL
 Preservation and Restoration Initiatives
 for Developing Eastside, Buffalo, NY
 Primary Homes, Inc., Whittier, CA
 Pro Viviendas V, Inc., Canovas, PR
 Project Mac, Inc., West Palm Beach, FL
 Project Mexico, Sandy, UT
 Prostate Cancer Foundation, Inc.,
 Portland, OR
 Puppy Hill Farm Animal Rescue, Inc.,
 Melrose, FL
 Quality Housing Foundation I, Inc.,
 Atlanta, GA
 R R R Services, Inc., Miami, FL
 Raggedy Ann Day Care Center,
 Moorhead, MS
 Rainbow Bridge Communities,
 Michigan City, IN
 Read a Lot, Inc., Jackson, MS
 Recovery Ministries, Inc., Troup, TX
 Recue of Love, Inc., Canton, GA
 Redirections, Inc., Midland, MI
 Resurrection Baptist Church
 Community Development Corporation,
 Philadelphia, PA
 Richard and Catherine H. Gottfred
 Foundation, Golf, IL
 Richmond Steelers Youth Football
 Association, Richmond, CA
 River of Life Ministries, Inc.,
 Fort Myers, FL
 River Road Museum – Shell Norco,
 Norco, LA
 Riverwood Neighborhood Alliance, Inc.,
 Nashville, TN
 Robert L. Banks Jr. Outreach Ministries,
 Inc., Pahoakee, FL
 Rosebush Interfaith Retirement
 Community, Rosebush, MI
 Sacramento Component Choir,
 Sacramento, CA
 Sacramento Resources Association,
 Sacramento, CA
 Sacramento Sickle Cell, Inc.,
 Sacramento, CA
 Safe Driver Express, Inc., Lake Park, FL
 Saint Marys Garden of Hope,
 Downey, CA
 Sal Bosco Memorial Scholarship
 Foundation, Inc., Coral Springs, FL
 San Gabriel Friendly Family Medical
 Group, Long Beach, CA
 S A N E, Inc., Boca Raton, FL
 Sara Domb Torah Fund, Inc.,
 New York, NY
 Seed Time, Inc., West Palm Beach, FL
 Sena Foundation, Inc., Sweetwater, FL
 Sheila and Jeffrey Lane Foundation,
 Woodland Hills, CA
 Shipley Village Community Development
 Corporation, Wilmington, DE
 Silver Chair Ministries, Birmingham, AL
 Solomon Chapel Community
 Development, Incorporated,
 Cleveland, MS
 Sonoma Bear Flag Foundation,
 Sonoma, CA
 Soul Corporation, Windsor Mill, MD
 Soulfire Creative Center, Inc.,
 Springdale, UT
 South Fork Mountain Defense, Inc.,
 Mad River, CA
 South Valley Rio Grande Performing Arts
 Foundation, Albuquerque, NM
 Southern Arizona Warbirds, Inc.,
 Tucson, AZ

Southern Disability Foundation, Inc.,
Montgomery, AL
Spindrift Research & Development, Inc.,
Ft. Lauderdale, FL
St. Stephens Revitalization Community
Development Corporation,
Elizabeth City, NC
Star Ministries, Inc., Madisonville, KY
Steeple Economic Community
Development Corporation, Inc.,
Shreveport, LA
Sunrise Day Care Center, Inc.,
St. Thomas, VI
Sunshine Leisure Care, Inc.,
West Palm Beach, FL
Teen Relief, Inc., Bradenton, FL
Theater With Your Coffee, Inc.,
Miami, FL
Thee Unlimited Outreach Ministries
and Apocalypse Church, Inc.,
Hollywood, FL
Tri-Cities Animal Shelter, Richland, WA
Tri County Veterans Outreach,
Colville, WA
Tri County Veterans Outreach, Evans, WA
Trinity Bethel, Inc., Houston, TX
Trinity Housing Development, Inc.,
Atlanta, GA
T R I P Plus, Las Vegas, NV
TSCD, Inc., Cordova, TN
Turtle Cove Retreat, Inc., Corryton, TN
Ukrainet Corporation, Inc.,
North Miami, FL
Universal Health Education Foundation,
Oakland, CA
Universidad De Palermo Foundation,
Miami, FL
Village Mission Service, Inc., Miami, FL
Virgin Islands Americas Cup Foundation,
Inc., St. Thomas, VI
Vision & Wisdom, Inc., Moultrie, GA
Vision Community Services, Inc.,
Alta Loma, CA
Vision of Hope for Youth, Richmond, CA
V I S I O N S Broward County, Inc.,
Ft. Lauderdale, FL
Vocational Rehabilitation Equity
Assistance Program, Norfolk, NE
Volunteers for Ontario, Inc.,
Canandaigua, NY
W P A Section on Interdisciplinary
Collaboration, Inc., Buffalo, NY
Warehouse Repertory Theatre,
Fort Bragg, CA
WARR - Women at Real Risk,
Washington, DC
Warriors Outreach Center, Inc.,
Houston, TX
We Care Scholarship Fund, Inc.,
Tuscaloosa, AL
West Palm Beach Independent Film
Festival, Inc., West Palm Beach, FL
Westhaven Artists and Crafters,
Trinidad, CA
Weston Lakes Women's Association
Community Foundation, Inc.,
Fulshear, TX
Wheelin Sportsmen of America, Inc.,
Johnston, SC
Word Team Ministries, Inc., Jenks, OK
Work of Art Program, Inc.,
West Palm Beach, FL
World Education Fund for Women,
Rochester, NY
World EOD Foundation, Inc.,
Coral Gables, FL
World Wide Communion,
Grand Junction, CO
Worldwide Miracle Revivals, Inc.,
Tuscaloosa, AL
Yad Chaim, Inc., Brighton, MA
Yoknapatawpha Exotic Animal Refuge,
Inc., Oxford, MS
Youngshine Media, Inc.,
West Caldwell, NJ
Youth Educational Studies,
New Orleans, LA
Zoya Ministries, Inc., Plano, TX

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

Announcement of Disciplinary Actions Involving Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries — Suspensions, Censures, Disbarments, and Resignations

Announcement 2004-95

Under Title 31, Code of Federal Regulations, Part 10, attorneys, certified public accountants, enrolled agents, and enrolled actuaries may not accept assistance from, or assist, any person who is under disbarment or suspension from practice before the Internal Revenue Service if the assistance relates to a matter constituting practice before the Internal Revenue Service and may not knowingly aid or abet another

person to practice before the Internal Revenue Service during a period of suspension, disbarment, or ineligibility of such other person.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify persons to whom these restrictions apply, the Director, Office of Professional Responsibility, will announce in the Internal Revenue Bulletin

their names, their city and state, their professional designation, the effective date of disciplinary action, and the period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks.

Consent Suspensions From Practice Before the Internal Revenue Service

Under Title 31, Code of Federal Regulations, Part 10, an attorney, certified public accountant, enrolled agent, or enrolled actuary, in order to avoid institution or conclusion of a proceeding for his or her disbarment or suspension from practice before the Internal Revenue Service, may of-

fer his or her consent to suspension from such practice. The Director, Office of Professional Responsibility, in his discretion, may suspend an attorney, certified public accountant, enrolled agent, or enrolled actuary in accordance with the consent offered.

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

Name	Address	Designation	Date of Suspension
Sanchez, Wayne L.	Derby, KS	Attorney	Indefinite from July 12, 2004
Gatti, John T.	Orlando, FL	Enrolled Agent	Indefinite from July 16, 2004
Hall, Beverly J.	Newberg, OR	Enrolled Agent	Indefinite from July 26, 2004
Spencer, Robert E.	Wilmington, NC	Enrolled Agent	Indefinite from August 11, 2004
Lebaron, Betty J.	Mesa, AZ	Enrolled Agent	Indefinite from August 17, 2004
Worrell, Douglas	Streamwood, IL	Attorney	Indefinite from August 23, 2004
Singleton, Stan R.	Derby, KS	Attorney	Indefinite from August 30, 2004
Halpern, Barbara	Weston, CT	CPA	Indefinite from September 15, 2004
Johnson, Jeanne M.	Hoquiam, WA	Enrolled Agent	Indefinite from September 27, 2004
Fisher, Robert	Holbrook, AZ	Enrolled Agent	Indefinite from October 5, 2004
Valdez II, Arthur	Albuquerque, NM	CPA	Indefinite from October 19, 2004
Wilshire Jr., Raymond B.	Fort Worth, TX	Enrolled Agent	Indefinite from December 1, 2004

Expedited Suspensions From Practice Before the Internal Revenue Service

Under Title 31, Code of Federal Regulations, Part 10, the Director, Office of Professional Responsibility, is authorized to immediately suspend from practice before the Internal Revenue Service any practitioner who, within five years from the date

the expedited proceeding is instituted (1) has had a license to practice as an attorney, certified public accountant, or actuary suspended or revoked for cause or (2) has been convicted of certain crimes.

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

Name	Address	Designation	Date of Suspension
Daly, Thomas J.	Elmsford, NY	CPA	Indefinite from August 20, 2004
Jewett, Jerry A.	Fremont, OH	Attorney	Indefinite from September 8, 2004
Kyllo, Harry N.	Portland, OR	CPA	Indefinite from September 9, 2004
Pearl, David S.	Reisterstown, MD	Attorney	Indefinite from September 21, 2004
Graugnard, Paul E.	Alexandria, LA	Attorney	Indefinite from September 21, 2004
Thomas, Robert C.	Natchitoches, LA	Attorney	Indefinite from September 21, 2004
Culver Jr., Allan J.	Bel Air, MD	Attorney	Indefinite from September 21, 2004
Christovich, Michael	New Orleans, LA	Attorney	Indefinite from September 27, 2004
Turner, Haiden W.	Farmers Branch, TX	CPA	Indefinite from September 27, 2004
Tuttle, Heidi	Unionville, CT	Attorney	Indefinite from September 27, 2004
Oberhauser Jr., Louis	Wayzata, MN	Attorney	Indefinite from September 27, 2004
Nelson, John A.	Wilmar, MN	Attorney	Indefinite from September 27, 2004

Name	Address	Designation	Date of Suspension
Judd Jr., John K.	Taft, CA	CPA	Indefinite from September 30, 2004
McGrady, Michael S.	Hankins, NY	Attorney	Indefinite from October 1, 2004
Wahl-Taylor, Kimberly	Council Bluffs, IA	Attorney	Indefinite from October 4, 2004
Haneberg III, Elmer C.W.	Chicago, IL	Attorney	Indefinite from October 6, 2004
McDonald, Michael G.	Methuen, MA	Attorney	Indefinite from October 6, 2004
Mason Jr., Maurice	Dracut, MA	Attorney	Indefinite from October 6, 2004
Aaron, Stanley R.	Baton Rouge, LA	Attorney	Indefinite from October 6, 2004
McFarland, Sheila E.	Chicago, IL	Attorney	Indefinite from October 6, 2004
Deutchman, Murray L.	Barnesville, MD	Attorney	Indefinite from October 6, 2004
Wolfert, Marvin L.	Foxboro, MA	Attorney	Indefinite from October 6, 2004
Andricopoulos, Maureen	Chelmsford, MA	Attorney	Indefinite from October 6, 2004
Ezuruike, Maurice	Austin, TX	Attorney	Indefinite from October 6, 2004
Jones, Thomas C.	Dekalb, IL	Attorney	Indefinite from October 6, 2004
Yopp, L. Gregory	Louisville, KY	Attorney	Indefinite from October 6, 2004
Waples, Alan N.	Burlington, IA	Attorney	Indefinite from October 6, 2004

Name	Address	Designation	Date of Suspension
Ghitelman, Gayle S.	Brookline, MA	Attorney	Indefinite from October 6, 2004
Bulas Jr., Luis	Hollywood, FL	Enrolled Agent	Indefinite from October 15, 2004
Earl, Thomas J.	Moses Lake, WA	Attorney	Indefinite from October 8, 2004
George, Gary R.	Milwaukee, WI	Attorney	Indefinite from October 8, 2004
Jordan, David M.	San Antonio, TX	Attorney	Indefinite from October 8, 2004
Young III, George G.	Havertown, PA	Attorney	Indefinite from October 8, 2004
Tanner, Martin	Salt Lake City, UT	Attorney	Indefinite from October 8, 2004
Jensen, Georg	Cheyenne, WY	Attorney	Indefinite from October 8, 2004
Slowiaczek, Peter A.	Lakewood, WA	Attorney	Indefinite from October 8, 2004
Fennell, David E.	New Castle, WA	Attorney	Indefinite from October 8, 2004
Gish, Robert	Basin, WY	Attorney	Indefinite from October 8, 2004
Ramirez, Silverio	Roselle, NJ	Attorney	Indefinite from October 8, 2004
Flaherty, Patrick J.	Traverse City, MI	CPA	Indefinite from October 19, 2004
Vanden Berg, Steven	Mason City, IA	Attorney	Indefinite from October 25, 2004
Johnson, Jamis M.	Salt Lake City, UT	Attorney	Indefinite from October 25, 2004
Braskey, James F.	Frostburg, MD	Attorney	Indefinite from October 25, 2004

Name	Address	Designation	Date of Suspension
Mills, Laurence A.	Wellesley, MA	Attorney	Indefinite from October 26, 2004

Censure Issued by Consent

Under Title 31, Code of Federal Regulations, Part 10, in lieu of a proceeding being instituted or continued, an attorney, certified public accountant, enrolled agent,

or enrolled actuary, may offer his or her consent to the issuance of a censure. Censure is a public reprimand.

The following individuals have consented to the issuance of a Censure:

Name	Address	Designation	Date of Censure
Dayandayan, Angel Y.	Irvine, CA	Enrolled Agent	July 27, 2004
Summers, Todd W.	Stockton, CA	Enrolled Agent	August 10, 2004
Barrett Sr., Jeffrey J.	Catskill, NY	CPA	August 31, 2004
Davis, Charles W.	San Francisco, CA	Enrolled Agent	September 28, 2004
Giles, Benjamin M.	Wichita, KS	CPA	September 30, 2004

Suspensions From Practice Before the Internal Revenue Service After Notice and an Opportunity for a Proceeding

Under Title 31, Code of Federal Regulations, Part 10, after notice and an opportunity for a proceeding before an ad-

ministrative law judge, the following individuals have been placed under suspension

from practice before the Internal Revenue Service:

Name	Address	Designation	Effective Date
Lim, Edgar E.	St. Louis, MO	Attorney	August 2, 2004 to July 31, 2007

Resignations of Enrolled Agents

Under Title 31, Code of Federal Regulations, Part 10, an enrolled agent, in order to avoid the institution or conclusion of a proceeding for his or her disbarment or suspension from practice before the In-

ternal Revenue Service, may offer his or her resignation as an enrolled agent. The Director, Office of Professional Responsibility, in his discretion, may accept the offered resignation.

The Director, Office of Professional Responsibility, has accepted offers of resignation as an enrolled agent from the following individuals:

Name	Address	Date of Resignation
Gleason, Daniel J.	Franklin, TN	September 30, 2004

Consent Disbarment From Practice Before the Internal Revenue Service

Under Title 31, Code of Federal Regulations, Part 10, an attorney, certified public accountant, enrolled agent, or enrolled actuary, in order to avoid institution or conclusion of a proceeding for his or her disbarment or suspension from practice before the Internal Revenue Service, may of-

fer his or her consent to disbarment from such practice. The Director, Office of Professional Responsibility, in his discretion, may disbar an attorney, certified public accountant, enrolled agent, or enrolled actuary in accordance with the consent offered.

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

Name	Address	Designation	Date of Disbarment
Fort, Gala J.	Las Vegas, NV	CPA	Indefinite from October 19, 2004

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance

of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.

ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.

PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

Numerical Finding List¹

Bulletins 2004–27 through 2004–46

Announcements:

2004-55, 2004-27 I.R.B. 15
2004-56, 2004-28 I.R.B. 41
2004-57, 2004-27 I.R.B. 15
2004-58, 2004-29 I.R.B. 66
2004-59, 2004-30 I.R.B. 94
2004-60, 2004-29 I.R.B. 43
2004-61, 2004-29 I.R.B. 67
2004-62, 2004-30 I.R.B. 103
2004-63, 2004-31 I.R.B. 149
2004-64, 2004-35 I.R.B. 402
2004-65, 2004-33 I.R.B. 300
2004-66, 2004-35 I.R.B. 402
2004-67, 2004-36 I.R.B. 459
2004-68, 2004-38 I.R.B. 508
2004-69, 2004-39 I.R.B. 542
2004-70, 2004-39 I.R.B. 543
2004-71, 2004-40 I.R.B. 569
2004-72, 2004-41 I.R.B. 650
2004-73, 2004-39 I.R.B. 543
2004-74, 2004-40 I.R.B. 579
2004-75, 2004-40 I.R.B. 580
2004-76, 2004-40 I.R.B. 588
2004-77, 2004-41 I.R.B. 662
2004-78, 2004-40 I.R.B. 592
2004-79, 2004-41 I.R.B. 662
2004-80, 2004-41 I.R.B. 663
2004-81, 2004-42 I.R.B. 675
2004-82, 2004-45 I.R.B. 834
2004-83, 2004-43 I.R.B. 712
2004-84, 2004-43 I.R.B. 712
2004-85, 2004-43 I.R.B. 712
2004-86, 2004-46 I.R.B. 842
2004-87, 2004-45 I.R.B. 834
2004-88, 2004-44 I.R.B. 779
2004-89, 2004-45 I.R.B. 835
2004-90, 2004-45 I.R.B. 835
2004-91, 2004-45 I.R.B. 835
2004-92, 2004-45 I.R.B. 835
2004-94, 2004-46 I.R.B. 842
2004-95, 2004-46 I.R.B. 845

Notices:

2004-41, 2004-28 I.R.B. 31
2004-43, 2004-27 I.R.B. 10
2004-44, 2004-28 I.R.B. 32
2004-45, 2004-28 I.R.B. 33
2004-46, 2004-29 I.R.B. 46
2004-47, 2004-29 I.R.B. 48
2004-48, 2004-30 I.R.B. 88
2004-49, 2004-30 I.R.B. 88
2004-50, 2004-33 I.R.B. 196

Notices— Continued:

2004-51, 2004-30 I.R.B. 89
2004-52, 2004-32 I.R.B. 168
2004-53, 2004-33 I.R.B. 209
2004-54, 2004-33 I.R.B. 209
2004-55, 2004-34 I.R.B. 319
2004-56, 2004-35 I.R.B. 375
2004-57, 2004-35 I.R.B. 376
2004-58, 2004-39 I.R.B. 520
2004-59, 2004-36 I.R.B. 447
2004-60, 2004-40 I.R.B. 564
2004-61, 2004-41 I.R.B. 596
2004-62, 2004-40 I.R.B. 565
2004-63, 2004-41 I.R.B. 597
2004-64, 2004-41 I.R.B. 598
2004-65, 2004-41 I.R.B. 599
2004-66, 2004-42 I.R.B. 677
2004-67, 2004-41 I.R.B. 600
2004-68, 2004-43 I.R.B. 706
2004-69, 2004-43 I.R.B. 706
2004-70, 2004-44 I.R.B. 724
2004-71, 2004-45 I.R.B. 793
2004-72, 2004-46 I.R.B. 840
2004-73, 2004-46 I.R.B. 841

Proposed Regulations:

REG-208246-90, 2004-36 I.R.B. 450
REG-138176-02, 2004-43 I.R.B. 710
REG-153841-02, 2004-31 I.R.B. 145
REG-163679-02, 2004-35 I.R.B. 390
REG-163909-02, 2004-38 I.R.B. 499
REG-108637-03, 2004-37 I.R.B. 472
REG-120616-03, 2004-37 I.R.B. 474
REG-124405-03, 2004-35 I.R.B. 394
REG-131486-03, 2004-28 I.R.B. 36
REG-131786-03, 2004-38 I.R.B. 500
REG-145987-03, 2004-39 I.R.B. 523
REG-145988-03, 2004-42 I.R.B. 693
REG-149524-03, 2004-39 I.R.B. 528
REG-150562-03, 2004-32 I.R.B. 175
REG-152549-03, 2004-36 I.R.B. 451
REG-154077-03, 2004-37 I.R.B. 476
REG-169135-03, 2004-42 I.R.B. 697
REG-171386-03, 2004-37 I.R.B. 477
REG-101282-04, 2004-42 I.R.B. 698
REG-101447-04, 2004-34 I.R.B. 344
REG-106889-04, 2004-38 I.R.B. 501
REG-116265-04, 2004-38 I.R.B. 505
REG-117307-04, 2004-28 I.R.B. 39
REG-124872-04, 2004-39 I.R.B. 533
REG-128767-04, 2004-39 I.R.B. 534
REG-129274-04, 2004-40 I.R.B. 567
REG-129706-04, 2004-37 I.R.B. 478
REG-129771-04, 2004-36 I.R.B. 453
REG-130863-04, 2004-39 I.R.B. 538
REG-131264-04, 2004-38 I.R.B. 506

Proposed Regulations— Continued:

REG-135898-04, 2004-40 I.R.B. 568
REG-136481-04, 2004-37 I.R.B. 480

Revenue Procedures:

2004-38, 2004-27 I.R.B. 10
2004-39, 2004-29 I.R.B. 49
2004-40, 2004-29 I.R.B. 50
2004-41, 2004-30 I.R.B. 90
2004-42, 2004-31 I.R.B. 121
2004-43, 2004-31 I.R.B. 124
2004-44, 2004-31 I.R.B. 134
2004-45, 2004-31 I.R.B. 140
2004-46, 2004-31 I.R.B. 142
2004-47, 2004-32 I.R.B. 169
2004-48, 2004-32 I.R.B. 172
2004-49, 2004-33 I.R.B. 210
2004-50, 2004-33 I.R.B. 211
2004-51, 2004-33 I.R.B. 294
2004-52, 2004-34 I.R.B. 319
2004-53, 2004-34 I.R.B. 320
2004-54, 2004-34 I.R.B. 325
2004-55, 2004-34 I.R.B. 343
2004-56, 2004-35 I.R.B. 376
2004-57, 2004-38 I.R.B. 498
2004-58, 2004-41 I.R.B. 602
2004-59, 2004-42 I.R.B. 678
2004-60, 2004-42 I.R.B. 682
2004-61, 2004-43 I.R.B. 707
2004-62, 2004-44 I.R.B. 728
2004-63, 2004-45 I.R.B. 795

Revenue Rulings:

2004-63, 2004-27 I.R.B. 6
2004-64, 2004-27 I.R.B. 7
2004-65, 2004-27 I.R.B. 1
2004-66, 2004-27 I.R.B. 4
2004-67, 2004-28 I.R.B. 28
2004-68, 2004-31 I.R.B. 118
2004-69, 2004-36 I.R.B. 445
2004-70, 2004-37 I.R.B. 460
2004-71, 2004-30 I.R.B. 74
2004-72, 2004-30 I.R.B. 77
2004-73, 2004-30 I.R.B. 80
2004-74, 2004-30 I.R.B. 84
2004-75, 2004-31 I.R.B. 109
2004-76, 2004-31 I.R.B. 111
2004-77, 2004-31 I.R.B. 119
2004-78, 2004-31 I.R.B. 108
2004-79, 2004-31 I.R.B. 106
2004-80, 2004-32 I.R.B. 164
2004-81, 2004-32 I.R.B. 161
2004-82, 2004-35 I.R.B. 350
2004-83, 2004-32 I.R.B. 157
2004-84, 2004-32 I.R.B. 163
2004-85, 2004-33 I.R.B. 189

¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2004–1 through 2004–26 is in Internal Revenue Bulletin 2004–26, dated June 28, 2004.

Revenue Rulings— Continued:

2004-86, 2004-33 I.R.B. 191
2004-87, 2004-32 I.R.B. 154
2004-88, 2004-32 I.R.B. 165
2004-89, 2004-34 I.R.B. 301
2004-90, 2004-34 I.R.B. 317
2004-91, 2004-35 I.R.B. 357
2004-92, 2004-37 I.R.B. 466
2004-93, 2004-37 I.R.B. 462
2004-94, 2004-38 I.R.B. 491
2004-95, 2004-38 I.R.B. 492
2004-96, 2004-41 I.R.B. 593
2004-97, 2004-39 I.R.B. 516
2004-98, 2004-42 I.R.B. 664
2004-99, 2004-44 I.R.B. 720
2004-100, 2004-44 I.R.B. 718
2004-101, 2004-44 I.R.B. 719
2004-102, 2004-45 I.R.B. 784
2004-103, 2004-45 I.R.B. 783
2004-104, 2004-46 I.R.B. 837

Tax Conventions:

2004-60, 2004-29 I.R.B. 43
2004-81, 2004-42 I.R.B. 675

Treasury Decisions:

9131, 2004-27 I.R.B. 2
9132, 2004-28 I.R.B. 16
9133, 2004-28 I.R.B. 25
9134, 2004-30 I.R.B. 70
9135, 2004-30 I.R.B. 69
9136, 2004-31 I.R.B. 112
9137, 2004-34 I.R.B. 308
9138, 2004-32 I.R.B. 160
9139, 2004-38 I.R.B. 495
9140, 2004-32 I.R.B. 159
9141, 2004-35 I.R.B. 359
9142, 2004-34 I.R.B. 302
9143, 2004-36 I.R.B. 442
9144, 2004-36 I.R.B. 413
9145, 2004-37 I.R.B. 464
9146, 2004-36 I.R.B. 408
9147, 2004-37 I.R.B. 461
9148, 2004-37 I.R.B. 460
9149, 2004-38 I.R.B. 494
9150, 2004-39 I.R.B. 514
9151, 2004-38 I.R.B. 489
9152, 2004-39 I.R.B. 509
9153, 2004-39 I.R.B. 517
9154, 2004-40 I.R.B. 560
9155, 2004-40 I.R.B. 562
9156, 2004-42 I.R.B. 669
9157, 2004-40 I.R.B. 545
9158, 2004-42 I.R.B. 665
9160, 2004-45 I.R.B. 785
9161, 2004-43 I.R.B. 704

Findings List of Current Actions on Previously Published Items¹

Bulletins 2004–27 through 2004–46

Announcements:

99-76

Obsoleted by
T.D. 9157, 2004-40 I.R.B. 545

2003-54

Updated and superseded by
Ann. 2004-72, 2004-41 I.R.B. 650

2004-70

Amended by
Ann. 2004-77, 2004-41 I.R.B. 662

Notices:

88-128

Supplemented by
Notice 2004-61, 2004-41 I.R.B. 596

98-65

Superseded by
Rev. Proc. 2004-40, 2004-29 I.R.B. 50

2001-50

Modified by
Rev. Proc. 2004-46, 2004-31 I.R.B. 142

2002-70

Modified by
Notice 2004-65, 2004-41 I.R.B. 599

2003-76

Supplemented and superseded by
Notice 2004-67, 2004-41 I.R.B. 600
Modified by
Notice 2004-65, 2004-41 I.R.B. 599

2004-2

Modified by
Notice 2004-50, 2004-33 I.R.B. 196
2004-2,
Corrected by
Ann. 2004-67, 2004-36 I.R.B. 459

Proposed Regulations:

INTL-116-90

Withdrawn by
REG-208246-90, 2004-36 I.R.B. 450

REG-208254-90

Withdrawn by
REG-136481-04, 2004-37 I.R.B. 480

REG-104683-00

Partially withdrawn by
Ann. 2004-64, 2004-35 I.R.B. 402

REG-165579-02

Withdrawn by
Ann. 2004-69, 2004-39 I.R.B. 542

Proposed Regulations— Continued:

REG-150562-03

Corrected by
Ann. 2004-68, 2004-38 I.R.B. 508
Ann. 2004-73, 2004-39 I.R.B. 543

Revenue Procedures:

79-61

Superseded by
Rev. Proc. 2004-44, 2004-31 I.R.B. 134

89-37

Obsoleted by
Rev. Rul. 2004-90, 2004-34 I.R.B. 317

94-64

Superseded by
Rev. Proc. 2004-38, 2004-27 I.R.B. 10

96-18

Obsoleted by
Rev. Rul. 2004-90, 2004-34 I.R.B. 317

96-53

Superseded by
Rev. Proc. 2004-40, 2004-29 I.R.B. 50

96-60

Superseded by
Rev. Proc. 2004-53, 2004-34 I.R.B. 320

98-41

Superseded by
Rev. Proc. 2004-56, 2004-35 I.R.B. 376

2000-37

Modified by
Rev. Proc. 2004-51, 2004-33 I.R.B. 294

2002-9

Modified and amplified by
Rev. Proc. 2004-41, 2004-30 I.R.B. 90

2003-28

Superseded by
Rev. Proc. 2004-58, 2004-41 I.R.B. 602

2003-30

Superseded by
Rev. Proc. 2004-54, 2004-34 I.R.B. 325

2003-52

Superseded by
Rev. Proc. 2004-50, 2004-33 I.R.B. 211

2003-73

Superseded by
Rev. Proc. 2004-62, 2004-44 I.R.B. 728

2003-80

Superseded by
Rev. Proc. 2004-60, 2004-42 I.R.B. 682

2003-83

Superseded by
Rev. Proc. 2004-63, 2004-45 I.R.B. 795

Revenue Procedures— Continued:

2004-4

Modified by
Rev. Proc. 2004-44, 2004-31 I.R.B. 134

2004-23

Modified by
Rev. Proc. 2004-57, 2004-38 I.R.B. 498

Revenue Rulings:

54-379

Superseded by
Rev. Rul. 2004-68, 2004-31 I.R.B. 118

58-120

Obsoleted by
Rev. Rul. 2004-90, 2004-34 I.R.B. 317

62-60

Amplified by
Rev. Proc. 2004-53, 2004-34 I.R.B. 320

70-58

Obsoleted by
Rev. Rul. 2004-90, 2004-34 I.R.B. 317

73-354

Obsoleted by
Rev. Rul. 2004-76, 2004-31 I.R.B. 111

78-371

Distinguished by
Rev. Rul. 2004-86, 2004-33 I.R.B. 191

79-64

Obsoleted by
Rev. Rul. 2004-90, 2004-34 I.R.B. 317

80-7

Amplified and clarified by
Rev. Rul. 2004-71, 2004-30 I.R.B. 74
Rev. Rul. 2004-72, 2004-30 I.R.B. 77
Rev. Rul. 2004-73, 2004-30 I.R.B. 80
Rev. Rul. 2004-74, 2004-30 I.R.B. 84

80-366

Obsoleted by
Rev. Rul. 2004-90, 2004-34 I.R.B. 317

81-100

Clarified and modified by
Rev. Rul. 2004-67, 2004-28 I.R.B. 28

85-70

Amplified and clarified by
Rev. Rul. 2004-71, 2004-30 I.R.B. 74
Rev. Rul. 2004-72, 2004-30 I.R.B. 77
Rev. Rul. 2004-73, 2004-30 I.R.B. 80
Rev. Rul. 2004-74, 2004-30 I.R.B. 84

92-105

Distinguished by
Rev. Rul. 2004-86, 2004-33 I.R.B. 191

¹ A cumulative list of current actions on previously published items in Internal Revenue Bulletins 2004–1 through 2004–26 is in Internal Revenue Bulletin 2004–26, dated June 28, 2004.

Revenue Rulings— Continued:

95-63

Modified by

Rev. Rul. 2004-103, 2004-45 I.R.B. 783

2004-75

Amplified by

Rev. Rul. 2004-97, 2004-39 I.R.B. 516

Treasury Decisions:

9031

Removed by

T.D. 9152, 2004-39 I.R.B. 509

9141

Corrected by

Ann. 2004-86, 2004-46 I.R.B. 842