

ANNOTATED
OFFICE OF TAX POLICY
and
INTERNAL REVENUE SERVICE
2000 PRIORITY GUIDANCE PLAN

Consolidated Returns

1. Modification of Treas. Reg. 1.1502-77T regarding authorization to act for the consolidated group.
! PUBLISHED 09/26/2000 IN THE FEDERAL REGISTER AS NPRM REG-103805-99
2. Final regulations concerning separate return year limitations on credits.
! PUBLISHED 05/25/2000 IN THE FEDERAL REGISTER AS TD 8884

Corporations and Their Shareholders

1. Guidance under section 108(e)(4) regarding related party status.
! PUBLISHED 09/05/2000 IN I.R.B. 2000-36 AS RP 2000-33 (RELEASED 08/16/2000)
2. Guidance regarding conversion of C corporations to RIC or REIT status.
3. Final regulations under sections 338 and 1060.
! PUBLISHED 02/13/2001 IN THE FEDERAL REGISTER AS TD 8940
4. Guidance regarding nonqualified preferred stock.
! PUBLISHED 10/02/2000 IN THE FEDERAL REGISTER AS TD 8904
5. Final regulations regarding warrants on nonqualified preferred stock.
! PUBLISHED 05/16/2000 IN THE FEDERAL REGISTER AS TD 8882
6. Final regulations under section 355(d).
! PUBLISHED 12/20/2000 IN THE FEDERAL REGISTER AS TD 8913
7. Guidance under section 355(e).
! PUBLISHED 01/02/2001 IN THE FEDERAL REGISTER AS NPRM REG-107566-00
8. Guidance regarding employee stock options and restricted stock in section 355 transactions.
9. Guidance under section 357(d) regarding the assumption of liabilities in certain transfers of property.
! PUBLISHED 01/04/2001 IN THE FEDERAL REGISTER AS NPRM REG-106791-00 and AS TD 8924
10. Final regulations under section 368 regarding the effects of redemptions and extraordinary dividends on continuity of interest.
! PUBLISHED 08/31/2000 IN THE FEDERAL REGISTER AS TD 8898

11. Final regulations under section 368 regarding the "solely for voting stock" requirement in certain reorganizations.
! PUBLISHED 05/19/2000 IN THE FEDERAL REGISTER AS TD 8885
12. Guidance under section 368 regarding mergers of a corporation with a disregarded entity.
! PUBLISHED 05/16/2000 IN THE FEDERAL REGISTER AS NPRM REG-106186-98
13. Guidance under section 368 regarding mergers with or into a foreign corporation.
14. Final regulations under section 1032 regarding the treatment of a disposition by one corporation of the stock of another corporation.
! PUBLISHED 05/16/2000 IN THE FEDERAL REGISTER AS TD 8883
15. Guidance under section 1374 regarding sales of timber.

Employee Benefits

A. Retirement Benefits

1. Final regulations relating to plan loans under section 72(p).
! PUBLISHED 07/31/2000 IN THE FEDERAL REGISTER AS TD 8894
2. Proposed regulations regarding additional issues relating to plan loans under section 72(p).
! PUBLISHED 07/31/2000 IN THE FEDERAL REGISTER AS NPRM REG-116495-99
3. Guidance relating to consolidated employee plans compliance resolution system (EPCRS).
! PUBLISHED 02/12/2001 IN I.R.B. 2001-7 AS RP 2001-17 (RELEASED 01/19/2001)
4. Final regulations relating to rollovers involving qualified plans under section 401(a)(31).
! PUBLISHED 04/21/2000 IN THE FEDERAL REGISTER AS TD 8880
5. Guidance relating to cash or deferred arrangements under section 401(k).
! PUBLISHED 05/22/2000 IN I.R.B. 2000-21 AS RR 2000-27 (RELEASED 05/05/2000)
6. Guidance under section 401(m).
7. Guidance under section 401(a)(9) on required minimum distributions.
! PUBLISHED 01/17/2001 IN THE FEDERAL REGISTER AS NPRM REG-130477-00
8. Guidance with respect to mortality tables used for determining required minimum distribution rules.
! PUBLISHED 01/17/2001 IN THE FEDERAL REGISTER AS NPRM REG-130481-00
9. Guidance relating to the determination of earnings on excess IRA contributions.
! PUBLISHED 07/24/2000 IN I.R.B. 2000-30 AS NOT. 2000-39 (RELEASED 07/10/2000)
10. Guidance relating to Roth IRA reporting requirements.
! PUBLISHED 06/19/2000 IN I.R.B. 2000-25 AS NOT. 2000-30 (RELEASED 06/02/2000)
11. Guidance relating to the application of section 411(a).
12. Proposed regulations relating to the application of the anti-cutback rules to optional forms of payment under section 411(d)(6).

- ! PUBLISHED 03/29/2000 IN THE FEDERAL REGISTER AS NPRM REG-109101-98
13. Final regulations relating to the application of the anti-cutback rules to optional forms of payment under section 411(d)(6).
! PUBLISHED 09/06/2000 IN THE FEDERAL REGISTER AS TD 8900
! PUBLISHED 10/30/2000 IN I.R.B. 2000-44 AS ANN. 2000-71 (RELEASED 10/13/2000)
 14. Final regulations under sections 411 and 417 relating to cash-outs of benefits under qualified plans.
! PUBLISHED 07/19/2000 IN THE FEDERAL REGISTER AS TD 8891
 15. Guidance relating to the definition of highly compensated employee under section 414(q).
 16. Guidance relating to the application of the retroactive annuity starting date provisions under section 417(a)(7).
! PUBLISHED 01/17/2001 IN THE FEDERAL REGISTER AS NPRM REG-109481-99
 17. Guidance on treatment of amounts not contributed as a result of current liability full funding limit for funding methods that do not maintain amortization bases.
! PUBLISHED 04/17/2000 IN I.R.B. 2000-16 AS RR 2000-20 (RELEASED 03/30/2000)
 18. Revise and update Revenue Procedure 78-37 on requesting a change in funding method.
! PUBLISHED 10/16/2000 IN I.R.B. 2000-42 AS RP 2000-41 (RELEASED 10/03/2000)
 19. Revenue Procedure granting automatic approval for certain changes in funding methods.
! PUBLISHED 10/16/2000 IN I.R.B. 2000-42 AS RP 2000-40 (RELEASED 09/29/2000)
 20. Guidance on mortality tables.
! PUBLISHED 01/29/2001 IN I.R.B. 2001-5 AS NOT. 2001-10 (RELEASED 01/09/2001)
 21. Notice relating to new comparability plan designs.
! PUBLISHED 03/06/2000 IN I.R.B. 2000-10 AS NOT. 2000-14 (RELEASED 02/24/2000)
 22. Revenue Procedure regarding the determination letter program for plan amendments relating to recent legislation.
! PUBLISHED 06/26/2000 IN I.R.B. 2000-26 AS RP 2000-27 (RELEASED 06/09/2000)
! PUBLISHED 09/05/2000 IN I.R.B. 2000-36 AS ANN. 2000-77 (RELEASED 08/18/2000)
! PUBLISHED 12/18/2000 IN I.R.B. 2000-51 AS ANN. 2000-99 (RELEASED 11/29/2000)
! PUBLISHED 02/05/2001 IN I.R.B. 2001-6 AS ANN. 2001-12 (RELEASED 01/10/2001)
 23. Guidance relating to use of new technologies in delivering notice to interested parties.
! PUBLISHED 01/17/2001 IN THE FEDERAL REGISTER AS NPRM REG-129608-00
 24. Guidance relating to cash balance pension plans.
 25. Guidance relating to the application of the rollover provisions to certain hardship distributions.
! PUBLISHED 06/26/2000 IN I.R.B. 2000-26 AS NOT. 2000-32 (RELEASED 06/07/2000)
 26. Guidance relating to the application of the nondiscrimination and coverage rules to church plans.
! PUBLISHED 01/22/2001 IN I.R.B. 2001-4 AS NOT. 2001-9 (RELEASED 12/22/2000)
 27. Guidance relating to other discrete nondiscrimination issues.
! PUBLISHED 10/06/2000 IN THE FEDERAL REGISTER AS NPRM REG-114697-00

28. Guidance relating to timing of plan deductions following up on Revenue Ruling 90-105.
 29. Guidance relating to the application of section 1042(e) to transfers to partnerships.
! PUBLISHED 04/03/2000 IN I.R.B. 2000-14 AS RR 2000-18 (RELEASED 03/24/2000)
 30. Guidance relating to ESOP loan refinancing.
! CLOSED WITHOUT PUBLICATION
 31. Guidance on waiver of section 4971(b) excise tax in standard terminations of defined benefit plans.
! PUBLISHED 03/13/2000 IN I.R.B. 2000-11 AS RP 2000-17 (RELEASED 02/24/2000)
 32. Regulations implementing section 420(c)(3)(E).
! PUBLISHED 01/05/2001 IN THE FEDERAL REGISTER AS NPRM REG-116468-00
 33. Proposed regulations relating to section 457(b) plans.
 34. Guidance relating to reporting and withholding for section 457(b) plans.
! PUBLISHED 08/28/2000 IN I.R.B. 2000-35 AS NOT 2000-38 (RELEASED 08/01/2000)
 35. Guidance relating to severance pay plans under section 457(e)(11).
! CLOSED WITHOUT PUBLICATION
- B. Health Care and Other Benefits, Nonqualified Deferred Compensation and Employment Taxes
1. Guidance on certain issues relating to funding arrangements for nonqualified deferred compensation.
! PUBLISHED 10/23/2000 IN I.R.B. 2000-43 AS NOT. 2000-56 (RELEASED 10/05/2000)
 2. Revision of Revenue Procedure 71-19 regarding nonqualified deferred compensation.
 3. Guidance on certain uses of stock options as deferred compensation.
 4. Guidance under section 83.
! PUBLISHED 01/29/2001 IN I.R.B. 2001-5 AS NOT. 2001-10 (RELEASED 01/09/2001)
 5. Guidance relating to incentive stock options.
! PUBLISHED 02/05/2001 IN I.R.B. 2001-6 AS NOT. 2001-14 (RELEASED 01/18/2001)
 6. Guidance relating to employee stock purchase plans.
! PUBLISHED 02/05/2001 IN I.R.B. 2001-6 AS NOT. 2001-14 (RELEASED 01/18/2001)
 7. Final regulations under section 125 relating to cafeteria plans.
! PUBLISHED 03/23/2000 IN THE FEDERAL REGISTER AS TD 8878
 8. Proposed regulations under section 125 regarding additional issues relating to cafeteria plans.
! PUBLISHED 03/23/2000 IN THE FEDERAL REGISTER AS NPRM REG-117162-99
 9. Final regulations under section 125 regarding additional issues relating to cafeteria plans.
! PUBLISHED 01/10/2001 IN THE FEDERAL REGISTER AS TD 8921
! PUBLISHED 01/10/2001 IN THE FEDERAL REGISTER AS NPRM REG-209461-79

10. Final regulations under section 132(f).
! PUBLISHED 01/11/2001 IN THE FEDERAL REGISTER AS TD 8933
! PUBLISHED 10/23/2000 IN I.R.B. 2000-43 AS ANN. 2000-78 (RELEASED 10/04/2000)
11. Final regulations under section 4980B regarding COBRA requirements for health care continuation coverage
! PUBLISHED 01/10/2001 IN THE FEDERAL REGISTER AS TD 8928
12. Final regulations under section 9801 relating to the Health Insurance Portability and Accountability Act (HIPAA).
13. Regulations regarding nondiscrimination requirements under section 9802 relating to HIPAA.
! PUBLISHED 01/08/2001 IN THE FEDERAL REGISTER AS TD 8931
! PUBLISHED 01/08/2001 IN THE FEDERAL REGISTER AS NPRM REG-114084-00
! PUBLISHED 01/08/2001 IN THE FEDERAL REGISTER AS NPRM REG-114082-00
14. Guidance under section 9802(c) relating to HIPAA.
! PUBLISHED 01/08/2001 IN THE FEDERAL REGISTER AS NPRM REG-114083-00
15. Guidance on tip reporting.
! PUBLISHED 05/08/2000 IN I.R.B. 2000-19 AS NOT. 2000-21 (RELEASED 04/26/2000)
! PUBLISHED 05/08/2000 IN I.R.B. 2000-19 AS ANN. 2000-19 (RELEASED 04/26/2000)
! PUBLISHED 05/08/2000 IN I.R.B. 2000-19 AS ANN. 2000-20 (RELEASED 04/26/2000)
! PUBLISHED 05/08/2000 IN I.R.B. 2000-19 AS ANN. 2000-21 (RELEASED 04/26/2000)
! PUBLISHED 05/08/2000 IN I.R.B. 2000-19 AS ANN. 2000-22 (RELEASED 04/26/2000)
! PUBLISHED 05/08/2000 IN I.R.B. 2000-19 AS ANN. 2000-23 (RELEASED 04/26/2000)
! PUBLISHED 01/08/2001 IN I.R.B. 2001-2 AS NOT. 2001-1 (RELEASED 12/13/2000)
! PUBLISHED 01/08/2001 IN I.R.B. 2001-2 AS ANN. 2001-1 (RELEASED 12/13/2000)
16. Final regulations on electronic tip reporting under section 6053(a).
! PUBLISHED 12/13/2000 IN THE FEDERAL REGISTER AS TD 8910
17. Regulations under section 6205 relating to interest free adjustments.
! PUBLISHED 01/17/2001 IN THE FEDERAL REGISTER AS NPRM REG-110374-00
18. Guidance on electronic filing of Form 8850.
19. Guidance facilitating electronic employment tax reporting.
! PUBLISHED 01/16/2001 IN I.R.B. 2001-3 AS RP 2001-9 (RELEASED 12/21/2000)

Excise Taxes

1. Guidance under section 4051 regarding the definition of highway vehicles in regulation sections 145.4051 and 48.4061(a)-1.
2. Final regulations under section 4081 regarding kerosene excise tax and registration for heavy vehicles.
! PUBLISHED 03/31/2000 IN THE FEDERAL REGISTER AS TD 8879
3. Proposed regulations under section 4081 relating to the revision of definition of diesel fuel.
4. Guidance under section 4121 relating to refunds of tax imposed on coal for export.
! PUBLISHED 05/22/2000 IN I.R.B. 2000-21 AS NOT. 2000-28

5. Guidance under section 4261 regarding the sale of mileage awards.
! PUBLISHED 01/16/2001 IN I.R.B. 2001-3 AS NOT. 2001-6
6. Guidance under section 4271 regarding the transportation of persons and property by air.
7. Modification of regulation section 41.6001 regarding reporting of vehicle identification numbers.
! PUBLISHED 03/31/2000 IN THE FEDERAL REGISTER AS TD 8879
8. Final regulations under section 6302 regarding deposit of excise taxes.
! PUBLISHED 06/08/2000 IN THE FEDERAL REGISTER AS TD 8887
9. Proposed regulations under section 6302 regarding deposit of excise taxes.
! PUBLISHED 02/16/2001 IN THE FEDERAL REGISTER AS NPRM REG-106892-00

Exempt Organizations

1. Guidance on the implications of issue advocacy and political intervention for section 501(c)(4) and section 527 organizations.
! PUBLISHED 08/28/2000 IN I.R.B. 2000-35 AS ANN. 2000-72 (RELEASED 08/09/2000)
! PUBLISHED 10/30/2000 IN I.R.B. 2000-44 AS RR 2000-49 (RELEASED 10/12/2000)
2. Guidance on exemption under section 501(c)(12).
3. Guidance under section 507 regarding termination of private foundation status.
4. Notice requesting comments regarding application of existing rules on unrelated business taxable income, lobbying expenditures, and political intervention to Internet activities of exempt organizations.
! PUBLISHED 10/16/2000 IN I.R.B. 2000-42 AS ANN. 2000-84
5. Guidance under section 513(i) regarding corporate sponsorship payments received by exempt organizations.
! PUBLISHED 03/01/2000 IN THE FEDERAL REGISTER AS NPRM REG-209601-92
6. Final regulations under section 529 regarding qualified state tuition programs.
7. Guidance regarding compliance by certain educational institutions with withholding and reporting requirements for payments to certain non-resident aliens.
! PUBLISHED 02/26/2001 IN I.R.B. 2001-9 AS RP 2001-20 (RELEASED 01/29/2001)
8. Final regulations under section 4958 for certain excess benefit transactions.
! PUBLISHED 01/10/2001 IN THE FEDERAL REGISTER AS TD 8920
9. Announcement requesting comments on possible voluntary compliance programs for exempt organizations.
! PUBLISHED 02/12/2001 IN I.R.B. 2001-7 AS ANN. 2001-14 (RELEASED 01/19/2001)
10. Guidance on private foundations' assistance to foreign entities.
11. Notice on charitable split dollar insurance reporting requirements under section 170(f)(10).
! PUBLISHED 04/24/2000 IN I.R.B. 2000-17 AS NOT. 2000-24 (RELEASED 04/05/2000)

Financial Institutions and Products

1. Guidance under sections 165 and 1275 regarding certain transactions involving debt instruments.
! PUBLISHED 03/13/2000 IN I.R.B. 2000-11 AS RR 2000-12
2. Guidance under section 263(g) regarding certain interest and carrying costs in the case of straddles.
! PUBLISHED 01/18/2001 IN THE FEDERAL REGISTER AS NPRM REG-105801-00
3. Guidance under section 446 regarding notional principal contracts.
4. Additional guidance regarding certain equity derivative transactions.
5. Guidance under section 475 regarding the effect of credit risk on swap valuations.
6. Final regulations under section 860A regarding legending requirements for REMICs.
! PUBLISHED 06/16/2000 IN THE FEDERAL REGISTER AS TD 8888
7. Guidance under sections 1001 and 1275 regarding an election to treat a substitution of debt instruments, in certain circumstances, as a realization event.
! PUBLISHED 07/10/2000 IN I.R.B. 2000-28 AS RP 2000-29 (RELEASED 06/22/2000)
! PUBLISHED 02/26/2001 IN I.R.B. 2001-9 AS RP 2001-21 (RELEASED 01/19/2001)
8. Proposed regulations under section 1092(c)(4) regarding certain equity options that do not have standard terms.
! PUBLISHED 01/18/2001 IN THE FEDERAL REGISTER AS NPRM REG-115560-99
9. Guidance under sections 446 and 1221(a)(7) regarding conforming the current regulations to the revised statute.
! PUBLISHED 01/18/2001 IN THE FEDERAL REGISTER AS NPRM REG-107047-00
10. Guidance under section 1259 regarding constructive sales treatment for appreciated financial positions.
11. Guidance regarding certain transactions in bonds generating OID.
12. Guidance under section 1275 regarding the reopening of issues of debt obligations.
! PUBLISHED 01/12/2001 IN THE FEDERAL REGISTER AS TD 8934
13. Guidance under section 7701 regarding certain obligation shifting transactions.

General Tax Issues

1. Final regulations under section 25A regarding the Hope Scholarship and Lifetime Learning credits.
2. Final regulations under section 32 regarding EIC eligibility requirements.
3. Final regulations under section 41 regarding the research credit.
! PUBLISHED 01/03/2001 IN THE FEDERAL REGISTER AS TD 8930
4. Final regulations under section 41 regarding computation of the research tax credit in a controlled group.

5. Guidance under section 41 regarding qualified research expenses during the suspension period.
! PUBLISHED 01/08/2001 IN I.R.B. 2001-2 AS NOT. 2001-2
6. Final regulations under section 110 regarding qualified lessee construction allowances.
! PUBLISHED 09/05/2000 IN THE FEDERAL REGISTER AS TD 8901
7. Final regulations under section 118 regarding the definition of contribution in aid of construction.
! PUBLISHED 01/11/2001 IN THE FEDERAL REGISTER AS TD 8936
8. Proposed regulations under section 121 regarding the exclusion of gain on the sale of a principal residence.
! PUBLISHED 10/10/2000 IN THE FEDERAL REGISTER AS NPRM REG-105235-99
9. Guidance under sections 132 and 274 relating to use of law enforcement support vehicles.
10. Proposed regulations under section 152 regarding the definition of an authorized placement agency.
! PUBLISHED 11/30/2000 IN THE FEDERAL REGISTER AS NPRM REG-107279-00
11. Guidance under section 165 regarding losses of medical insurance organizations.
! PUBLISHED 08/14/2000 IN I.R.B. 2000-33 AS NOT. 2000-34
12. Update of Revenue Procedure 69-21 to conform to sections 167(f) and 197.
! PUBLISHED 12/26/2000 IN I.R.B. 2000-52 AS RP 2000-50
13. Proposed regulations under section 168 relating to like-kind exchanges.
14. Guidance under section 213 regarding medical expense deductions.
! PUBLISHED 05/08/2000 IN I.R.B. 2000-19 AS RR 2000-24
15. Final regulations under section 221 regarding interest on education loans.
16. Guidance under section 1031 regarding replacement property.
! PUBLISHED 10/02/2000 IN I.R.B. 2000-40 AS RP 2000-37
17. Guidance under section 1031 regarding the definition of a disqualified person.
! PUBLISHED 01/17/2001 IN THE FEDERAL REGISTER AS NPRM REG-107175-00
18. Guidance under section 1041 on the tax treatment of transfers of stock options and other deferred compensation rights between spouses.
19. Regulations under section 1041 regarding when transfers of property to third parties are made "on behalf of" the nontransferring spouse.
20. Guidance under section 7872.
! PUBLISHED 01/29/2001 IN I.R.B. 2001-5 AS NOT. 2001-10 (RELEASED 01/09/2001)
21. Guidance on issues relating to Indian Tribal Governments.
! PUBLISHED 01/29/2001 IN I.R.B. 2001-5 AS RP 2001-15 (RELEASED 01/18/2001)

Gifts, Estates, and Trusts

1. Guidance under section 643 on state law definition of income for trust purposes.
! PUBLISHED 02/15/2001 IN THE FEDERAL REGISTER AS NPRM REG-106513-00

2. Final regulations under section 643 regarding the prevention of abuse of charitable remainder trusts.
! PUBLISHED 01/05/2001 IN THE FEDERAL REGISTER AS TD 8926
3. Proposed regulations under section 645 regarding an election by certain revocable trusts to be treated as part of the associated estate.
! PUBLISHED 12/18/2000 IN THE FEDERAL REGISTER AS NPRM REG-106542-98
4. Guidance under section 671 regarding reporting requirements for widely held fixed investment trusts.
5. Final regulations under section 671 regarding the definition of a grantor.
! PUBLISHED 07/05/2000 IN THE FEDERAL REGISTER AS TD 8890
6. Guidance under section 2001 relating to an automatic extension for Form 706.
! PUBLISHED 10/20/2000 IN THE FEDERAL REGISTER AS NPRM REG-106511-00
7. Proposed regulations under section 2057 regarding the estate tax exclusion for certain family owned business interests.
8. Guidance under section 2501 relating to late adequate disclosure.
! PUBLISHED 08/21/2000 IN I.R.B. 2000-34 AS RP 2000-34
9. Guidance under section 2522 relating to charitable lead trusts.
! PUBLISHED 04/05/2000 IN THE FEDERAL REGISTER AS NPRM REG-100291-00
! PUBLISHED 01/05/2001 IN THE FEDERAL REGISTER AS TD 8923
10. Final regulations under section 2601 regarding modifications to a trust qualifying for a grandfather exception to the generation-skipping transfer tax.
! PUBLISHED 12/20/2000 IN THE FEDERAL REGISTER AS TD 8912
11. Final regulations under section 2702 regarding the use of notes to satisfy the annuity payment requirement of a grantor retained annuity trust.
! PUBLISHED 09/05/2000 IN THE FEDERAL REGISTER AS TD 8899
12. Final regulations under section 7520 regarding actuarial tables.
! PUBLISHED 06/12/2000 IN THE FEDERAL REGISTER AS TD 8886
13. Guidance under section 7701 regarding the application of foreign trust rules to employee benefit trusts.
! PUBLISHED 10/12/2000 IN THE FEDERAL REGISTER AS NPRM REG-108553-00

Insurance Companies and Products

1. Guidance under section 807.
2. Guidance under section 817A regarding modified guaranteed contracts.
3. Guidance regarding the application of subchapter L to section 338 transactions.
4. Guidance under section 1275(a)(1)(B)(ii) regarding definition of annuities.
! PUBLISHED 01/12/2001 IN THE FEDERAL REGISTER AS NPRM REG-125237-00

5. Guidance regarding captive insurance companies.
6. Guidance regarding reasonable mortality charges.

International Issues

A. Foreign Tax Credit

1. Proposed regulations regarding foreign tax credits. (See Notice 98-5.)
! PUBLISHED 01/03/2001 IN THE FEDERAL REGISTER AS NPRM REG-104683-00
2. Regulations under section 904(d) regarding the application of the foreign tax credit limitation to separate categories of income.
! PUBLISHED 01/03/2001 IN THE FEDERAL REGISTER AS TD 8916
3. Proposed regulations under section 367(b) relating to the treatment of earnings and profits and tax accounts in certain corporate restructurings.
! PUBLISHED 11/15/2000 IN THE FEDERAL REGISTER AS NPRM REG-116050-99

B. Subpart F/Deferral

1. Guidance under the passive foreign investment company provisions.
! PUBLISHED 02/07/2000 IN THE FEDERAL REGISTER AS TD 8870
2. Subpart F guidance, including proposed regulations on the treatment of income earned through partnerships.
! PUBLISHED 09/20/2000 IN THE FEDERAL REGISTER AS NPRM REG-112502-00

C. Inbound Transactions

1. Final regulations under section 894(c) regarding treaty benefits for payments through hybrid entities and related matters.
! PUBLISHED 07/03/2000 IN THE FEDERAL REGISTER AS TD 8889
! PUBLISHED 12/26/2000 IN I.R.B. 2000-52 AS RR 2000-59
! SENT ON 01/16/2001 TO THE FEDERAL REGISTER AS NPRM REG-107101-00
2. Guidance regarding dispositions of United States real property interests.
! PUBLISHED 08/28/2000 IN I.R.B. 2000-35 AS RP 2000-35
3. Guidance regarding withholding on payments to foreign persons.
! PUBLISHED 05/22/2000 IN THE FEDERAL REGISTER AS TD 8881
4. Guidance on the portfolio interest exemption relating to payments to tax haven residents.
5. Guidance on reporting of bank deposit interest.
! PUBLISHED 01/17/2001 IN THE FEDERAL REGISTER AS NPRM REG-126100-00
6. Proposed regulations under sections 882(c) and 874(a).

D. Outbound Transactions

1. Guidance under section 367(a) regarding certain transactions.

2. Guidance under section 987 regarding the determination of income and exchange gain or loss of a branch with a functional currency different from that of its home office.
! PUBLISHED 04/03/2000 IN I.R.B. 2000-14 AS NOT. 2000-20 (RELEASED 03/21/2000)
3. Final regulations under section 988 on the definition of a hyperinflationary currency.
! PUBLISHED 01/03/2001 IN THE FEDERAL REGISTER AS TD 8914
4. Final regulations relating to the conversion to the Euro as a functional currency.
! PUBLISHED 01/11/2001 IN THE FEDERAL REGISTER AS TD 8927
5. Guidance on foreign trusts.
! PUBLISHED 08/07/2000 IN THE FEDERAL REGISTER AS NPRM REG-209038-89
! PUBLISHED 08/07/2000 IN THE FEDERAL REGISTER AS NPRM REG-108522-00

E. Sourcing and Expense Allocation

1. Proposed regulations under sections 863(d) and (e).
! PUBLISHED 01/17/2001 IN THE FEDERAL REGISTER AS NPRM REG-106030-98
2. Guidance concerning income earned from shipping.

F. Other

1. Guidance on the application of check the box regulations, including final regulations regarding the special rule for changes in entity classification for certain eligible entities.
! PUBLISHED 01/17/2001 IN THE FEDERAL REGISTER AS NPRM REG-101739-00
2. Guidance under section 482 on the treatment of intangibles.
3. Guidance under section 1503(d).
! PUBLISHED 10/23/2000 IN I.R.B. AS RP 2000-42 (RELEASED 10/06/2000)
4. Guidance relating to the treatment of cross-border services.
5. Proposed regulations regarding the treatment of certain foreign currency denominated contingent debt instruments under section 988.
6. Final regulations under sections 861 through 865 regarding the source and character as effectively connected of income from cross-border financial transactions.
7. Guidance on the treatment of location savings under section 936.
! CLOSED WITHOUT PUBLICATION

Partnerships

1. Final regulations regarding the application of the partnership provisions to capital gains.
! PUBLISHED 09/21/2000 IN THE FEDERAL REGISTER AS TD 8902
2. Final regulations applying section 197 to partnerships.
! PUBLISHED 11/20/2000 IN THE FEDERAL REGISTER AS TD 8907
3. Proposed regulations under section 705 regarding special basis rules.
! PUBLISHED 01/03/2001 IN THE FEDERAL REGISTER AS NPRM REG-106702-00

4. Guidance regarding section 706 and foreign partners.
! PUBLISHED 01/17/2001 IN THE FEDERAL REGISTER AS NPRM REG-104876-00
5. Final regulations under section 708 regarding mergers and divisions of partnerships.
! PUBLISHED 01/04/2001 IN THE FEDERAL REGISTER AS TD 8925
6. Final regulations under section 752 regarding the allocation of partnership debt.
! PUBLISHED 10/31/2000 IN THE FEDERAL REGISTER AS TD 8906
7. Guidance regarding the assumption of partnership liabilities.
8. Proposed regulations regarding the coordination of sections 755 and 1060.
! PUBLISHED 04/05/2000 IN THE FEDERAL REGISTER AS NPRM REG-107872-99
9. Final regulations regarding TEFRA partnership proceedings.

Subchapter S

1. Guidance under section 1361 regarding electing small business trusts.
! PUBLISHED 12/29/2000 IN THE FEDERAL REGISTER AS NPRM REG-251701-96

Tax Accounting

1. Revenue Ruling regarding the treatment of costs of removing property that is replaced with other property.
! PUBLISHED 02/28/2000 IN I.R.B. 2000-9 AS RR 2000-7
2. Guidance on deduction and capitalization of certain expenditures, e.g., cyclical maintenance costs, sales commissions paid to obtain new customers, mutual fund launch costs, and loan origination costs.
! PUBLISHED 01/16/2001 IN I.R.B. 2001-3 AS RR 2001-4
! PUBLISHED 10/02/2000 IN I.R.B. 2000-40 AS RP 2000-38
3. Proposed regulations under sections 162 and 263 regarding deduction and capitalization of expenditures.
4. Guidance under section 167 regarding the income forecast method.
5. Final regulations under section 263A regarding farmers.
! PUBLISHED 08/21/2000 IN THE FEDERAL REGISTER AS TD 8897
! PUBLISHED 09/05/2000 IN I.R.B. 2000-36 AS NOT. 2000-45
6. Final regulations under section 263A regarding the historic absorption ratio method.
7. Final regulations under sections 263A and 612 regarding the treatment of delay rentals.
8. Guidance on the inventory accounting method for floor stock taxes.
! PUBLISHED 02/26/2001 IN I.R.B. 2001-9 AS RR 2001-8 (RELEASED 01/19/2001)
9. Guidance regarding changes in accounting periods.
10. Guidance under section 446 regarding general procedures applicable to voluntary and involuntary changes in methods of accounting.

11. Revenue Procedure to provide automatic consent for insurance agents to change to a method of accounting for advance commissions as loans.
! PUBLISHED 03/05/2001 IN I.R.B. 2001-10 AS RP 2001-24 (RELEASED 01/19/2001)
12. Guidance under sections 446 and 471 regarding the cash method of accounting.
13. Revenue Procedure under sections 446 and 471 excepting certain small taxpayers from the inventory and accrual method requirements.
! PUBLISHED 05/15/2000 IN I.R.B. 2000-20 AS RP 2000-22
! PUBLISHED 01/08/2001 IN I.R.B. 2001-2 AS RP 2001-10
14. Guidance under section 453 regarding the installment method of accounting.
! PUBLISHED 04/24/2000 IN I.R.B. 2000-17 AS NOT. 2000-26
15. Final regulations under section 460 regarding long-term contracts.
! PUBLISHED 01/11/2001 IN THE FEDERAL REGISTER AS TD 8929
16. Proposed regulations under section 460 regarding changes in parties to a contract.
! SENT ON 01/18/2001 TO THE FEDERAL REGISTER AS NPRM REG-105946-00
17. Final regulations under section 467 regarding rental agreements involving payments of \$2,000,000 or less.
! PUBLISHED 01/05/2001 IN THE FEDERAL REGISTER AS TD 8917
18. Update of Revenue Procedure 75-21.
19. Proposed regulations under section 472 regarding the dollar-value LIFO inventory method.
! PUBLISHED 05/19/2000 IN THE FEDERAL REGISTER AS NPRM REG-107644-98
20. Guidance under section 472 regarding valuation under the LIFO inventory method.
! PUBLISHED 03/05/2001 IN I.R.B. 2001-10 AS RP-2001-23 (RELEASED 01/19/2001)
21. Final regulations under section 1301 regarding income averaging by farmers.

Tax Administration

1. Guidance necessary to facilitate electronic tax administration.
! PUBLISHED ON 12/18/2000 IN I.R.B. 2000-51 AS NOT. 2000-64
2. Guidance under section 6011 regarding Form 1040 E-file and Form 1040 on-line.
! PUBLISHED 07/31/2000 IN I.R.B. 2000-31 AS RP 2000-31
3. Proposed regulations under section 6015 regarding election by spouse to limit joint and several liability.
! PUBLISHED 01/17/2001 IN THE FEDERAL REGISTER AS NPRM REG-106446-98
4. Proposed regulations under sections 6041 and 6045 regarding reporting responsibilities of a middleman payer.
! PUBLISHED 10/17/2000 IN THE FEDERAL REGISTER AS NPRM REG-246249-96
5. Final regulations under section 6045(f) regarding payments to attorneys.
6. Guidance under section 6049 regarding treatment of de minimis premiums.
! PUBLISHED 07/10/2000 IN I.R.B. 2000-28 AS RP 2000-30

7. Guidance under section 6050P regarding information reporting on cancellation of indebtedness.
8. Proposed regulations under section 6050S regarding reporting of tuition and student loan interest.
! PUBLISHED 06/16/2000 IN THE FEDERAL REGISTER AS NPRM REG-105316-98
! PUBLISHED 12/18/2000 IN I.R.B. 2000-51 AS NOT. 2000-62
9. Guidance regarding furnishing payee statements electronically.
! PUBLISHED 02/14/2001 IN THE FEDERAL REGISTER AS NPRM REG-107186-00
! PUBLISHED 02/14/2001 IN THE FEDERAL REGISTER AS TD 8942
10. Guidance under section 6061 regarding waiver of signature requirement in connection with electronic filing.
! PUBLISHED 03/27/2000 IN I.R.B. 2000-13 AS NOT. 2000-19
11. Final regulations under sections 6071 and 6651 extending due dates for electronically filed information returns.
! PUBLISHED 08/18/2000 IN THE FEDERAL REGISTER AS TD 8895
12. Final regulations under section 6212 regarding last known address.
! PUBLISHED 01/12/2001 IN THE FEDERAL REGISTER AS TD 8939
13. Update of Revenue Procedure 90-18 regarding last known address.
! PUBLISHED 02/20/2001 IN I.R.B. 2001-8 AS RP 2001-18 (RELEASED 01/17/2001)
14. Guidance under section 6302 regarding the federal tax deposit system.
! PUBLISHED 12/26/2000 IN THE FEDERAL REGISTER AS NPRM REG-107176-00
! PUBLISHED 12/06/2000 IN THE FEDERAL REGISTER AS NPRM REG-114423-00
15. Guidance under section 6621(d) regarding net zero rate interest after date of enactment of RRA '98.
! PUBLISHED 06/12/2000 IN I.R.B. 2000-24 AS RP 2000-26
16. Proposed regulations under section 6655 regarding estimated tax payments by corporations.
17. Final regulations under section 6695 regarding the EIC due diligence requirements for tax preparers.
! PUBLISHED 10/17/2000 IN THE FEDERAL REGISTER AS TD 8905
18. Final regulations under section 6695 regarding the electronic storage of income tax returns by tax preparers.
! PUBLISHED 07/18/2000 IN THE FEDERAL REGISTER AS TD 8893
19. Temporary and proposed regulations under section 7430 regarding qualified offers.
! PUBLISHED 01/04/2001 IN THE FEDERAL REGISTER AS TD 8922
20. Proposed regulations under section 7430 regarding miscellaneous changes to the statute made by TRA '97 and RRA '98.
21. Regulations under section 7502 regarding timely mailing treated as timely filing and paying.
! PUBLISHED 01/11/2001 IN THE FEDERAL REGISTER AS TD 8932
22. Final regulations under section 7508A regarding disaster relief.

- ! PUBLISHED 12/15/2000 IN THE FEDERAL REGISTER AS TD 8911
23. Final regulations regarding withdrawal of filed notice of federal tax lien.
 24. Guidance on the authority to return levied property to taxpayers.
! PUBLISHED 02/14/2001 IN THE FEDERAL REGISTER AS NPRM REG-101520-97
 25. Guidance on notice of contact with third parties.
! PUBLISHED 01/02/2001 IN THE FEDERAL REGISTER AS NPRM REG-104906-99
 26. Guidance on extension of statute of limitations in third-party and John Doe Summons cases.
 27. Guidance on civil action for damages under section 7433.
 28. Guidance on extension of statute of limitations collection with installment agreements.
 29. Final regulations on disclosures to Department of Commerce Census Bureau.
! PUBLISHED 11/30/2000 IN THE FEDERAL REGISTER AS TD 8908
! PUBLISHED 02/13/2001 IN THE FEDERAL REGISTER AS NPRM REG-121109-00
! PUBLISHED 02/13/2001 IN THE FEDERAL REGISTER AS TD 8943
 30. Guidance on non-written requests for disclosures to designee of taxpayer.
! PUBLISHED 01/11/2001 IN THE FEDERAL REGISTER AS NPRM REG-103320-00
 31. Guidance under section 6111 regarding the registration of confidential corporate tax shelters.
! PUBLISHED 03/02/2000 IN THE FEDERAL REGISTER AS NPRM REG-110311-98 and
AS TD 8876
! PUBLISHED 08/16/2000 IN THE FEDERAL REGISTER AS TD 8896
 32. Guidance under section 6112 regarding the maintenance of list of investors in potentially abusive tax shelters.
! PUBLISHED 03/02/2000 IN THE FEDERAL REGISTER AS NPRM REG-103736-00 and
AS TD 8875
! PUBLISHED 08/16/2000 IN THE FEDERAL REGISTER AS TD 8896
 33. Guidance under section 6011 requiring corporate taxpayers to file a statement disclosing their participation in certain large transactions.
! PUBLISHED 03/02/2000 IN THE FEDERAL REGISTER AS NPRM REG-103735-00 and
AS TD 8877
! PUBLISHED 08/16/2000 IN THE FEDERAL REGISTER AS TD 8896
 34. Revision of Revenue Procedure 87-24 regarding Appeals' consideration of cases docketed in the Tax Court.
 35. Finalize Revenue Procedure regarding ex parte communications with Appeals.
! PUBLISHED 10/23/2000 IN I.R.B. 2000-43 AS RP 2000-43 (RELEASED 10/10/2000)
 36. Guidance under section 7123 regarding test of mediation procedure for Appeals.
! PUBLISHED 01/16/2001 IN I.R.B. 2001-3 AS ANN. 2001-9 (RELEASED 12/19/2000)
 37. Guidance regarding Circular 230.
! PUBLISHED 01/12/2001 IN THE FEDERAL REGISTER AS NPRM REG-111835-99
 38. Review guidance previously issued to determine if such guidance is still appropriate and useful.

! PUBLISHED 07/18/2000 IN THE FEDERAL REGISTER AS TD 8892

Tax-Exempt Bonds

1. Final regulations under section 141 regarding output facilities.
! PUBLISHED 01/18/2001 IN THE FEDERAL REGISTER AS TD 8941
2. Regulations under section 141 regarding refundings.
3. Final regulations under section 148 regarding investment-type property.
4. Final regulations under section 148 regarding brokers' commissions and similar fees.
5. Final regulations under section 1397E regarding qualified zone academy bonds.
! PUBLISHED 09/26/2000 IN THE FEDERAL REGISTER AS TD 8903

APPENDIX A

1. Update of Revenue Procedure 99-49 regarding automatic method change procedures.
2. Update Revenue Procedures providing sample documents for charitable remainder trusts.
! PUBLISHED 07/17/2000 IN I.R.B. 2000-29 AS NOT. 2000-37
3. Guidance on the treatment of partnership options, convertible debt, and convertible preferred interests.
! PUBLISHED 06/06/2000 IN I.R.B. 2000-23 AS NOT. 2000-29
4. Regulations under section 141 regarding allocation and accounting provisions.
5. Final regulations under section 475.
6. Final regulations under section 860H regarding financial asset securitization investment trusts.
7. Guidance under section 1092 regarding straddles where one position is larger than the offsetting position.
8. Guidance under section 1272(a)(6) regarding pools of credit card receivables.
9. Final regulations relating to incentive stock options under section 422.
10. Guidance relating to transactions involving the application of a defined contribution plan account balance to a defined benefit plan maintained by the same employer for purposes of paying an annuity.
11. Further guidance under section 125.
12. Guidance under section 1502 regarding transactions involving obligations of consolidated group members.
13. Guidance on discrete employment tax issues relating to disregarded entities.
14. Final regulations regarding additional issues relating to plan loans under section 72(p).

APPENDIX B
2000 Regularly Scheduled Publication Items

January

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 IN IRB 2000-1 AS REV PROC 2000-1
2. Revenue Procedure updating the procedures for furnishing technical advice to district directors and chiefs, appeals offices, in the areas under the jurisdiction of the Chief Counsel.
! PUBLISHED IN IRB 2000-1 AS REV PROC 2000-2
3. Revenue Procedure updating the previously published list of "no-rule" issues under the jurisdiction of the Associate Chief Counsel (Domestic) and the Associate Chief Counsel (Employee Benefits and Exempt Organizations) on which advance letter rulings or determination letters will not be issued.
! PUBLISHED IN IRB 2000-1 AS REV PROC 2000-3
4. Revenue Procedure updating the previously published list of "no-rule" issues under the jurisdiction of the Associate Chief Counsel (International) on which advance letter rulings or determination letters will not be issued.
! PUBLISHED IN IRB 2000-1 AS REV PROC 2000-7
5. Revenue Procedure updating procedures for furnishing letter rulings, information letters, etc., on matters relating to sections of the Code under the jurisdiction of the Office of the Commissioner, Tax Exempt and Government Entities Division.
! PUBLISHED IN IRB 2000-1 AS REV PROC 2000-4
6. Revenue Procedure updating procedures for furnishing technical advice by the Office of the Commissioner, Tax Exempt and Government Entities Division.
! PUBLISHED IN IRB 2000-1 AS REV PROC 2000-5
7. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-2 AS REV RUL 2000-1
8. Revenue Ruling setting forth the prevailing state assumed interest rates provided for the determination of reserves under section 807 for contracts issued in 1999 and 2000.
! PUBLISHED IN IRB 2000-13 AS REV RUL 2000-17
9. Revenue Ruling providing the dollar amounts, increased by the 2000 inflation adjustment for section 1274A.
! PUBLISHED IN IRB 1999-50 AS REV RUL 99-50
10. Revenue Ruling setting forth the amount that section 7872 permits a taxpayer to lend to a qualified continuing care facility without incurring imputed interest, adjusted for inflation.
! PUBLISHED IN IRB 1999-50 AS REV RUL 99-49
11. Revenue Procedure providing procedures for limitations on depreciation deductions for owners of passenger automobiles first placed in service during the calendar year; amounts to be included in income by lessees of passenger automobiles first leased during the calendar year; and the maximum allowable

value of employer-provided automobiles first made available to employees for personal use in the calendar year.

! PUBLISHED IN IRB 2000-9 AS REV PROC 2000-18

12. Revenue Procedure providing the domestic asset/liability percentages and domestic investment yield percentages for taxable years beginning after December 31, 1999, for foreign companies conducting insurance business in the U.S.
! PUBLISHED IN IRB 2000-33 AS REV PROC 2000-32
13. Revenue Procedure updating procedures for issuing determination letters on the qualified status of employee plans under sections 401(a), 403(a), 409, and 4975 of the Code.
! PUBLISHED IN IRB 2000-1 AS REV PROC 2000-6
14. Revenue Procedure updating the user fee program as it pertains to requests for letter rulings, determination letters, etc. on matters under the jurisdiction of the Office of the Commissioner, Tax Exempt and Government Entities Division.
! PUBLISHED IN IRB 2000-1 AS REV PROC 2000-8
15. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in January 2000.
! PUBLISHED IN IRB 2000-4 AS NOTICE 2000-8
16. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-3 AS REV RUL 2000-3

February

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-6 AS REV RUL 2000-9
2. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-8 AS REV RUL 2000-10
3. Revenue Ruling under section 165 listing the Presidentially declared major disaster areas for the preceding calendar year.
! PUBLISHED IN IRB 2000-12 AS REV RUL 2000-15
4. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in February 2000.
! PUBLISHED IN IRB 2000-9 AS NOTICE 2000-2

March

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-10 AS REV RUL 2000-11
2. Notice providing resident population of the states for determining the calendar year state housing credit ceiling under section 42(h), and the private activity bond volume cap under section 146.

! PUBLISHED IN IRB 2000-9 AS NOTICE 2000-13

3. Revenue Ruling providing the monthly bond factor amounts to be used by taxpayers who dispose of qualified low-income buildings or interests therein during the period January through March, 2000.
! PUBLISHED IN IRB 2000-16 AS REV RUL 2000-22
4. Revenue Ruling under section 6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period April through June, 2000.
! PUBLISHED IN IRB 2000-12 AS REV RUL 2000-16
5. Notice providing a tentative determination under section 809 of the differential earnings rate for 1999 and the recomputed differential earnings rate for 1998 for use by mutual life insurance companies to compute their income tax liabilities for 1999.
! PUBLISHED IN IRB 2000-12 AS NOTICE 2000-16
6. Revenue Ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the first half of 2000 for use in valuing personal flights on employer-provided aircraft.
! PUBLISHED IN IRB 2000-12 AS REV RUL 2000-13
7. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in March 2000.
! PUBLISHED IN IRB 2000-13 AS NOTICE 2000-18
8. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-12 AS REV RUL 2000-14

April

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-14 AS REV RUL 2000-19
2. Revenue Ruling providing the average annual effective interest rates charged by each Farm Credit Bank District.
! PUBLISHED IN IRB 2000-22 AS REV RUL 2000-26
3. Notice providing the inflation adjustment factor, nonconventional fuel source credit, and reference price for the calendar year that determines the availability of the credit for producing fuel from a nonconventional source under section 29.
! PUBLISHED IN IRB 2000-17 AS NOTICE 2000-23
4. Revenue Procedure providing a current list of countries and the dates those countries are subject to the section 911(d)(4) waiver and guidance to individuals who fail to meet the eligibility requirements of section 911(d)(1) because of adverse conditions in a foreign country.
! PUBLISHED IN IRB 2000-18 AS REV PROC 2000-14
5. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in April 2000.
! PUBLISHED IN IRB 2000-17 AS NOTICE 2000-25

6. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-16 AS REV RUL 2000-21

May

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-19 AS REV RUL 2000-23
2. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in May 2000.
! PUBLISHED IN IRB 2000-21 AS NOTICE 2000-27
3. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-20 AS REV RUL 2000-25
4. Revenue Procedure under section 6012 regarding the magnetic media filing of Forms 1040NR for 1999.
! PUBLISHED IN IRB 2000-22 AS REV PROC 2000-24
5. 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 section 145.
! PUBLISHED IN IRB 2000-19 AS REV PROC 2000-21

June

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-23 AS REV RUL 2000-28
2. Revenue Ruling providing the monthly bond factor amounts to be used by taxpayers who dispose of qualified low-income buildings or interests therein during the period April through June, 2000.
! PUBLISHED IN IRB 2000-26 AS REV RUL 2000-31
3. Revenue Ruling under section 6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period July through September, 2000.
! PUBLISHED IN IRB 2000-25 AS REV RUL 2000-30
4. Notice providing the calendar year inflation adjustment factor and reference prices for the renewable electricity production credit under section 45.
! PUBLISHED IN IRB 2000-38 AS NOTICE 2000-52
5. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in June 2000.
! PUBLISHED IN IRB 2000-26 AS NOTICE 2000-31
6. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-24 AS REV RUL 2000-29

July

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-27 AS REV RUL 2000-32
2. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in July 2000.
! PUBLISHED IN IRB 2000-30 AS NOTICE 2000-40
3. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-29 AS REV RUL 2000-34

August

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-32 AS REV RUL 2000-38
2. Revenue Procedure providing the amounts of unused housing credit carryover allocated to qualified states under section 42(h)(3)(D) for the calendar year.
! PUBLISHED IN IRB 2000-37 AS REV PROC 2000-36
3. Notice providing the inflation adjustment factor to be used in determining the enhanced oil recovery credit under section 43 for tax years beginning in the calendar year.
! PUBLISHED IN IRB 2000-38 AS NOTICE 2000-51
4. Notice providing the applicable percentage to be used in determining percentage depletion for marginal properties under section 613A for the calendar year.
! PUBLISHED IN IRB 2000-38 AS NOTICE 2000-50
5. Revenue Procedure providing the loss payment patterns and discount factors for the 2000 accident year to be used for computing unpaid losses under section 846.
! PUBLISHED IN IRB 2000-43 AS REV PROC 2000-44
6. Revenue Procedure providing the salvage discount factors for the 2000 accident year to be used for computing discounted estimated salvage recoverable under section 832.
! PUBLISHED IN IRB 2000-43 AS REV PROC 2000-45
7. Revenue Ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the second half of 2000 for use in valuing personal flights on employer-provided aircraft.
! PUBLISHED IN IRB 2000-35 AS REV RUL 2000-40
8. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in August 2000.
! PUBLISHED IN IRB 2000-37 AS NOTICE 2000-46
9. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-34 AS REV RUL 2000-39

September

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-36 AS REV RUL 2000-41
2. Revenue Ruling providing the monthly bond factor amounts to be used by taxpayers who dispose of qualified low-income buildings or interests therein during the period July through September, 2000.
! PUBLISHED IN IRB 2000-42 AS REV RUL 2000-48
3. Revenue Ruling under section 6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period October through December, 2000.
! PUBLISHED IN IRB 2000-39 AS REV RUL 2000-42
4. Revenue Ruling providing the determination under section 809 of the differential earnings rate for 1999 and the recomputed differential earnings rate for 1998 for use by mutual life insurance companies to compute their income tax liabilities for 1999.
! PUBLISHED IN IRB 2000-32 AS REV RUL 2000-37
5. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in September 2000.
! PUBLISHED IN IRB 2000-39 AS NOTICE 2000-42
6. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-37 AS REV RUL 2000-47
7. Revenue Procedure under section 62 regarding the deduction and deemed substantiation of federal standard mileage amounts.
! PUBLISHED IN IRB 2000-49 AS REV PROC 2000-48

October

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-41 AS REV RUL 2000-45
2. News release setting forth cost-of-living adjustments effective January 1, 2001, applicable to the dollar limits on benefits under qualified defined benefit pension plans and other provisions affecting certain plans of deferred compensation.
! PUBLISHED AS NEWS RELEASE IR-2000-82
3. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in October 2000.
! PUBLISHED IN IRB 2000-43 AS NOTICE 2000-55
4. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-41 AS REV RUL 2000-46
5. Revenue Procedure under section 1 and other sections of the Code regarding the inflation adjusted items for 2001.

! PUBLISHED IN IRB 2001-3 AS REV PROC 2001-13

November

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-45 AS REV RUL 2000-50
2. Revenue Ruling providing the "base period T-Bill rate" as required by section 995(f)(4).
! PUBLISHED IN IRB 2000-48 AS REV RUL 2000-52
3. Revenue Ruling setting forth covered compensation tables for the 2001 calendar year for determining contributions to defined benefit plans and permitted disparity.
! PUBLISHED IN IRB 2000-47 AS REV RUL 2000-53
4. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in November 2000.
! PUBLISHED IN IRB 2000-48 AS NOTICE 2000-59
5. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-46 AS REV RUL 2000-51

December

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of sections 1274, 1288, 382, 42, and 7520.
! PUBLISHED IN IRB 2000-49 AS REV RUL 2000-54
2. Revenue Ruling providing the monthly bond factor amounts to be used by taxpayers who dispose of qualified low-income buildings or interests therein during the period October through December, 2000.
! PUBLISHED IN IRB 2001-2 AS REV RUL 2001-2
3. Revenue Ruling under section 6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period January through March, 2001.
! PUBLISHED IN IRB 2000-50 AS REV RUL 2000-57
4. Notice setting forth the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for the purpose of the full funding limitation of section 412(c)(7) of the Code for plan years beginning in December 2000.
! PUBLISHED IN IRB 2001-2 AS NOTICE 2001-3
5. Revenue Ruling under section 472 providing the Bureau of Labor Statistics price indexes that department stores may use in valuing inventories.
! PUBLISHED IN IRB 2000-50 AS REV RUL 2000-58
6. Revenue Procedure under section 62 regarding the deduction and deemed substantiation of federal travel per diem amounts.
! PUBLISHED IN IRB 2000-41 AS REV PROC 2000-39
7. Revenue Procedure under section 6662 regarding what information shown on a return is an adequate disclosure.
! PUBLISHED IN IRB 2001-2 AS REV PROC 2001-11

8. Revenue Procedure setting forth, pursuant to section 1397E of the Code, the maximum face amount of Qualified Zone Academy Bonds that may be issued for each state during 2001.
! PUBLISHED IN IRB 2001-3 AS REV PROC 2001-14