

HIGHLIGHTS OF THIS ISSUE

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

INCOME TAX

Rev. Rul. 2004-113, page 1024.

LIFO; price indexes; department stores. The October 2004 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, October 31, 2004.

T.D. 9163, page 1025.

Final regulations under section 6081 of the Code provide an automatic extension of time to file certain information returns and exempt organization returns by removing the requirement for a signature and an explanation of the need for the extension. In addition, these regulations remove the requirement for a signature to obtain an automatic extension of time to file a corporation income tax return. T.D. 9061 removed.

Rev. Proc. 2004-72, page 1033.

This procedure allocates the national limitation of \$400 million for year 2005 for Qualified Zone Academy Bonds (QZABs) among the States ("States" includes the District of Columbia and possessions of the U.S. (American Samoa, Northern Marianas, Puerto Rico, Guam, and the Virgin Islands)). The procedure implements the amendments to section 1397E(e)(1) of the Code made by section 304 of the Working Families Tax Relief Act of 2004, which extended the authority to issue QZABs in the amount of \$400 million each for years 2004 and 2005.

EMPLOYEE PLANS

Notice 2004-84, page 1030.

Retirement plans; qualification, list of changes. This notice sets forth a list of changes referred to in Announcement 2004-71, 2004-40 I.R.B. 569, pertaining to the statutory, regulatory, and guidance changes needed for certain requests to the Service as well as the designation of the regulations pertaining to a retroactive annuity starting date as a disqualifying provision.

EXEMPT ORGANIZATIONS

T.D. 9163, page 1025.

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Announcement 2004-103, page 1036.

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

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Finding Lists begin on page ii.
Index for July through December begins on page vi.



EMPLOYMENT TAX

T.D. 9163, page 1025.

Final regulations under section 6081 of the Code provide an automatic extension of time to file certain information returns and exempt organization returns by removing the requirement for a signature and an explanation of the need for the extension. In addition, these regulations remove the requirement for a signature to obtain an automatic extension of time to file a corporation income tax return. T.D. 9061 removed.

ADMINISTRATIVE

Notice 2004–83, page 1030.

This notice updates the list of designated private delivery services (PDSs) for purposes of section 7502 of the Code. The updating reflects the merger of two PDSs listed in the prior notice and additional delivery times for a service listed for the surviving PDS in the prior notice. Notice 2002–62 modified and superseded.

Rev. Proc. 2004–72, page 1033.

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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 472.—Last-in, First-out Inventories

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

LIFO; price indexes; department stores. The October 2004 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, October 31, 2004.

Rev. Rul. 2004-113

The following Department Store Inventory Price Indexes for October 2004 were issued by the Bureau of Labor Statistics. The indexes are accepted by the Internal Revenue Service, under § 1.472-1(k) of the Income Tax Regulations and Rev. Proc. 86-46, 1986-2 C.B. 739, for appropriate application to inventories of department stores employing the retail inventory and last-in, first-out inventory

methods for tax years ended on, or with reference to, October 31, 2004.

The Department Store Inventory Price Indexes are prepared on a national basis and include (a) 23 major groups of departments, (b) three special combinations of the major groups — soft goods, durable goods, and miscellaneous goods, and (c) a store total, which covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco, and contract departments.

BUREAU OF LABOR STATISTICS, DEPARTMENT STORE
INVENTORY PRICE INDEXES BY DEPARTMENT GROUPS
(January 1941 = 100, unless otherwise noted)

Groups	Oct. 2003	Oct. 2004	Percent Change from Oct. 2003 to Oct. 2004 ¹
1. Piece Goods	487.3	491.6	0.9
2. Domestic and Draperies	556.5	539.0	-3.1
3. Women's and Children's Shoes	657.4	665.8	1.3
4. Men's Shoes	844.9	832.1	-1.5
5. Infants' Wear	609.1	584.3	-4.1
6. Women's Underwear	520.2	513.0	-1.4
7. Women's Hosiery	352.3	337.6	-4.2
8. Women's and Girls' Accessories	578.0	597.3	3.3
9. Women's Outerwear and Girls' Wear	387.8	385.5	-0.6
10. Men's Clothing	552.3	542.7	-1.7
11. Men's Furnishings	592.1	578.7	-2.3
12. Boys' Clothing and Furnishings	441.9	430.6	-2.6
13. Jewelry	883.7	892.6	1.0
14. Notions	786.9	793.7	0.9
15. Toilet Articles and Drugs	984.0	995.6	1.2
16. Furniture and Bedding	618.8	608.5	-1.7
17. Floor Coverings	589.4	581.7	-1.3
18. Housewares	714.3	714.6	0.0
19. Major Appliances	210.2	202.8	-3.5
20. Radio and Television	44.4	41.1	-7.4
21. Recreation and Education ²	82.1	79.8	-2.8
22. Home Improvements ²	125.3	131.0	4.5
23. Automotive Accessories ²	111.8	113.1	1.2
Groups 1-15: Soft Goods	574.9	569.9	-0.9
Groups 16-20: Durable Goods	390.0	382.5	-1.9
Groups 21-23: Misc. Goods ²	93.8	93.1	-0.7
Store Total ³	507.8	502.4	-1.1

¹Absence of a minus sign before the percentage change in this column signifies a price increase.

²Indexes on a January 1986 = 100 base.

³The store total index covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco and contract departments.

DRAFTING INFORMATION

The principal author of this revenue ruling is Michael Burkom of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, contact Mr. Burkom at (202) 622-7924 (not a toll-free call).

Section 1397E.—Credit to Holders of Qualified Zone Academy Bonds

What is the allocation for each state, the District of Columbia, and each possession of the United States of the national limitation for Qualified Zone Academy Bonds for calendar year 2005? See Rev. Proc. 2004-72, page 1033.

Section 6081.—Extension of Time for Filing Returns

26 CFR 1.6081-1: Extension of time for filing returns.

T.D. 9163

DEPARTMENT OF THE TREASURY

Internal Revenue Service 26 CFR Parts 1, 25, 31, 53, 55, 156, 301, and 602

Automatic Extension of Time To File Certain Information Returns and Exempt Organization Returns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations relating to the automatic extension of time to file certain information returns and exempt organization returns. The final regulations adopt temporary rules that removed the requirement for a signature and an explanation to obtain an automatic extension of time to file these returns. The final regulations also remove the requirement for a signature to obtain an automatic extension of time to file corporation income tax returns. The final regu-

lations affect taxpayers who need an extension of time to file certain information returns, exempt organization returns, and/or corporation income tax returns.

DATES: Effective Date: These regulations are effective on December 7, 2004.

Applicability Date: For dates of applicability, see §§1.6081-3(e), 1.6081-8(g), 1.6081-9(f), and 31.6081(a)-1(d).

FOR FURTHER INFORMATION CONTACT: Charles A. Hall, 202-622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to 26 CFR parts 1, 25, 31, 53, 55, 156, 301, and 602 under section 6081 of the Internal Revenue Code, relating to extensions of time to file Federal tax returns.

On June 11, 2003, the IRS published final and temporary regulations (T.D. 9061, 2003-2 C.B. 5) in the **Federal Register** (68 FR 34797). A cross-reference notice of proposed rulemaking (REG-107618-02, 2003-2 C.B. 13) was published in the **Federal Register** (68 FR 34875) on the same day. Subsequently, the IRS published a correction to the final and temporary regulations dated September 18, 2003 (68 FR 54660).

The temporary regulations provide an automatic extension of time to file certain information returns and exempt organization returns. The temporary regulations also removed the previously applicable rules requiring a signature and an explanation to obtain an automatic extension of time to file these returns. In addition, the temporary regulations made other minor changes to conform the regulations under section 6081 to current law and practice.

No comments were received from the public in response to the notice of proposed rulemaking and no public hearing was requested or held.

Explanation of Provisions

This Treasury decision removes the temporary regulations and adopts the proposed regulations as final regulations with the changes explained below.

The first change relates to the automatic extension of time to file exempt organization returns. Section 1.6081-9(a) of the proposed regulations provides that exempt organizations may automatically extend the time for filing Form 990 (series) returns for three months. This language inadvertently included exempt organizations organized in corporate form (corporate filers) that file Forms 990-T, “*Exempt Organization Business Income Tax Return*” (and proxy tax under section 6033(e)), who previously could obtain a six-month extension of time to file each year. The IRS and the Treasury Department did not intend to make any changes regarding the extension period for corporate filers of the Form 990-T. Therefore, these final regulations clarify that corporate filers of the Form 990-T may obtain a six-month automatic extension of time to file by properly filing Form 8868.

Furthermore, in reviewing the regulations under section 6081, the IRS and the Treasury Department determined that it was appropriate to amend §1.6081-3 to eliminate the requirement for corporations to provide a signature on Form 7004, “*Application for Automatic Extension of Time To File Corporation Income Tax Return*,” to obtain a six-month automatic extension of time to file a corporation income tax return. Section 1.6081-3, like all other regulations providing for automatic extensions of time to file, does not require the taxpayer to explain why the extension is needed. Section 1.6081-3, however, unlike the other automatic extensions of time to file, does require a signature on the Form 7004. This signature requirement is an impediment to filing the Form 7004 electronically. The IRS and the Treasury Department have determined that there is no need for a signature requirement for the automatic corporation income tax return extension. Thus, to promote consistency and to remove barriers to electronic filing, this Treasury decision removes the signature requirement from §1.6081-3.

In addition to removing the signature requirement, this Treasury decision revises §1.6081-3 to reflect the repeal of section 6152, which allowed corporations to pay tax in installments. A similar revision is made to §301.6651-1, relating to the addition to tax for failure to file return or pay tax. For a corporation that obtains an automatic extension of time to

file under §1.6081-3, the existing rules in §301.6651-1(c)(4) provide that there is reasonable cause (and therefore no addition to tax) for failure to pay tax for the period of the extension if the corporation made payments on a schedule consistent with the installment payment schedule in section 6152, paid at least 90% of its tax due on or before the due date for the return, and paid any balance due on or before the extended due date. This Treasury decision removes the requirement that the corporation make payments on a schedule consistent with section 6152.

Section 1.6081-8 allows filers and transmitters of information returns on Form 1099 (series), 1098 (series), 5498 (series), W-2 (series), W-2G, 1042-S, and 8027 to request an automatic 30-day extension of time to file without having to sign Form 8809 and provide an explanation. An explanation and a signature are required if filers and transmitters need additional time to file after receiving the automatic 30-day extension. These regulations also permit employers to obtain an extension of time to file the Social Security Administration copy of Forms W-2 and W-3 without providing a statement of the reasons for requesting the extension.

The final regulations clarify that filers and transmitters are eligible for only one automatic extension of time to file. Filers and transmitters filing Forms W-2 on an expedited basis under §31.6071(a)-1(a)(3)(ii) may receive an automatic extension of time to file Forms W-2 under Rev. Proc. 96-57, 1996-2 C.B. 389. These filers and transmitters are not eligible to obtain the 30-day automatic extension under §1.6081-8(b). If these filers and transmitters need additional time, they may request an extension under the generally applicable procedures for obtaining additional extensions of time to file Form W-2.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations

and, therefore, notice of the amendments to §§1.6081-3 and 301.6651-1 and public procedure thereon is not required. Because these amendments merely remove a restriction (signature requirement) and otherwise make only nonsubstantive changes to remove references to prior law, a delayed effective date pursuant to 5 U.S.C. § 553(d) is also not required.

In addition, because the regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding this regulation and the amendments to §§1.6081-3 and 301.6651-1 have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal author of these regulations is Charles A. Hall of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division). However, other personnel from the IRS and Treasury Department participated in their development.

* * * * *

Adoption of Amendments to the Regulations

Accordingly, 26 CFR parts 1, 25, 31, 53, 55, 156, 301, and 602 are amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by removing the entries for §1.6081-8T and §1.6081-9T and adding entries in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Section 1.6081-8 also issued under 26 U.S.C. 6081(a).

Section 1.6081-9 also issued under 26 U.S.C. 6081(a). * * *

Par. 2. Section 1.6081-1 is amended by revising paragraph (a) to read as follows:

§1.6081-1 Extension of time for filing returns.

(a) *In general.* The Commissioner is authorized to grant a reasonable extension of time for filing any return, declaration, statement, or other document which relates to any tax imposed by subtitle A of the Code and which is required under the provisions of subtitle A or F of the Code or the regulations thereunder. However, other than in the case of taxpayers who are abroad, such extensions of time shall not be granted for more than 6 months, and the extension of time for filing the return of a DISC (as defined in section 992(a)), as specified in section 6072(b), shall not be granted. Except in the case of an extension of time pursuant to §1.6081-5, an extension of time for filing an income tax return shall not operate to extend the time for the payment of the tax unless specified to the contrary in the extension. For rules relating to extensions of time for paying tax, see §1.6161-1.

* * * * *

Par. 3. Section 1.6081-3 is revised to read as follows:

§1.6081-3 Automatic extension of time for filing corporation income tax returns.

(a) *In general.* A corporation or an affiliated group of corporations filing a consolidated return will be allowed an automatic 6-month extension of time to file its income tax return after the date prescribed for filing the return if the following requirements are met:

(1) An application must be submitted on Form 7004, “*Application for Automatic Extension of Time To File Corporation Income Tax Return*,” or in any other manner as may be prescribed by the Commissioner.

(2) The application must be filed on or before the date prescribed for the filing of the return of the corporation (or the consolidated return of the affiliated group of corporations) with the Internal Revenue Service office designated in the application’s instructions.

(3) The corporation (or affiliated group of corporations filing a consolidated return) must remit the amount of the properly estimated unpaid tax liability on or before the date prescribed for payment.

(4) The application must include a statement listing the name and address of each member of the affiliated group if the affiliated group will file a consolidated return.

(b) *No extension of time for the payment of tax.* Any automatic extension of time for filing a corporation income tax return granted under paragraph (a) of this section shall not operate to extend the time for payment of any tax due on such return.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing a notice of termination to the corporation (parent corporation in the case of an affiliated group of corporations filing a consolidated return). The notice shall be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination shall be sufficient for all purposes when mailed to the corporation at the address shown on Form 7004 or to the corporation's last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(d) *No extension for DISCs.* Paragraphs (a) through (c) of this section shall not apply to returns filed by a DISC pursuant to section 6011(c)(2).

(e) *Effective date.* This section applies to requests for extension of time to file corporation income tax returns due after December 7, 2004.

Par. 4. Section 1.6081-8 is added to read as follows:

§1.6081-8 Automatic extension of time to file certain information returns.

(a) *In general.* Except as provided in paragraph (f) of this section, a person required to file an information return (the filer) on Form W-2 series, W-2G, 1042-S, 1098 series, 1099 series, 5498 series, or 8027 will be allowed one automatic 30-day extension of time to file the return after the date prescribed for filing the return if the filer or the person transmitting the return for the filer (the transmitter) files an application in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an application must—

(1) Be submitted on Form 8809, “*Application for Extension of Time To File Information Returns*,” or in any other manner as

may be prescribed by the Commissioner; and

(2) Be filed with the Internal Revenue Service office designated in the application's instructions on or before the date prescribed for filing the information return.

(c) *Penalties.* See sections 6652, 6693, 6721, 6722, and 6723 for failure to file an information return.

(d) *Additional 30-day extension of time to file—*(1) *In general.* This paragraph (d) provides procedures for obtaining an additional extension of time for filing an information return on a form listed in paragraph (a) of this section. No extension of time will be granted under this paragraph (d) unless the filer or transmitter has first obtained an automatic extension under this section.

(2) *Procedures.* In the case of an information return on a form listed in paragraph (a) of this section, one additional 30-day extension of time to file the return may be allowed if the filer or transmitter submits a request for the additional extension before the expiration of the automatic 30-day extension. The request must—

(i) Be submitted on Form 8809 or in any other manner as may be prescribed by the Commissioner;

(ii) Explain in detail why the additional time is needed;

(iii) Be signed by the filer or transmitter; and

(iv) Otherwise satisfy the requirements of §1.6081-1.

(e) *No effect on time to provide statement to recipients.* An extension under this section of time to file an information return does not extend the due date for providing a statement to the person with respect to whom the information is required to be reported.

(f) *Form W-2 filed on expedited basis.* This section does not apply to a return on Form W-2 (series) if the procedures authorized in §31.6081(a)-1(a)(2)(ii) of this chapter allow an automatic extension of time to file the return.

(g) *Effective date.* This section applies to requests for extension of time to file information returns due after December 7, 2004.

§1.6081-8T [Removed]

Par. 5. Section 1.6081-8T is removed.

Par. 6. Section 1.6081-9 is added to read as follows:

§1.6081-9 Automatic extension of time to file exempt organization returns.

(a) *In general.* A corporation required to file a return on Form 990-T will be allowed an automatic six-month extension of time to file the return after the date prescribed for filing if the corporation files an application in accordance with paragraph (b) of this section. In any other case, an exempt organization required to file a return on Form 990 (series, except for Form 990-C), 1041-A, 4720, 5227, 6069, or 8870 will be allowed an automatic three-month extension of time to file the return after the date prescribed for filing if the exempt organization files an application in accordance with paragraph (b) of this section. For guidance on extensions of time for an exempt organization to file Form 990-C, “*Farmer's Cooperative Association Income Tax Return*,” or Form 1120-POL, “*U.S. Income Tax Return for Certain Political Organizations*,” see §1.6081-3.

(b) *Requirements.* To satisfy this paragraph (b), an application for an automatic extension under this section must—

(1) Be submitted on Form 8868, “*Application for Extension of Time To File an Exempt Organization Return*,” or in any other manner as may be prescribed by the Commissioner;

(2) Be filed with the Internal Revenue Service office designated in the application's instructions on or before the date prescribed for filing the return;

(3) Show the full amount properly estimated as tentative tax for the exempt organization for the taxable year; and

(4) Be accompanied by the full remittance of the amount properly estimated as tentative tax which is unpaid as of the date prescribed for the filing of the return.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the exempt organization a notice of termination. The notice must be mailed at least 10 days prior to the termination date designated in such notice. The notice of termination must be mailed to the address shown on the application for extension or to the exempt organization's last known address. For further guidance regarding

the definition of last known address, see §301.6212-2 of this chapter.

(d) *Penalties.* See sections 6651 and 6652(c) for failure to file an exempt organization return or failure to pay the amount shown as tax on the return.

(e) *Coordination with §1.6081-1.* No extension of time will be granted under §1.6081-1 for filing an exempt organization return listed in paragraph (a) of this section until an automatic extension has been allowed pursuant to this section.

(f) *Effective date.* This section applies to requests for extensions of time to file an exempt organization return due after December 7, 2004.

§1.6081-9T [Removed]

Par. 7. Section 1.6081-9T is removed.

PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954

Par. 8. The authority citation for part 25 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Par. 9. The authority citation for part 31 is amended by removing the entry for §31.6081(a)-1T to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Section 31.6081(a)-1 also issued under 26 U.S.C. 6081.* * *

Par. 10. Section 31.6081(a)-1 is amended by:

1. Revising paragraph (a)(2)(i).
2. Adding paragraph (d).

The revision and addition reads as follows:

§31.6081(a)-1 Extensions of time for filing returns and other documents.

(a) * * *

(2) *Information returns of employers on Forms W-2 and W-3—(i) In general.* The Commissioner may grant an extension of time in which to file the Social Security Administration copy of Forms W-2 and the accompanying transmittal form which constitutes an information return under §31.6051-2(a). For further guidance regarding extensions of time to file the Social Security Administration copy of Forms W-2 and W-3, see §1.6081-8 of this chapter.
* * * * *

(d) *Effective date.* Paragraph (a)(2)(i) of this section applies to requests for extensions of time to file the Social Security Administration copy of Forms W-2 and W-3 due after December 7, 2004.

§31.6081(a)-1T [Removed]

Par. 11. Section 31.6081(a)-1T is removed.

PART 53—FOUNDATION AND SIMILAR EXCISE TAXES

Par. 12. The authority citation for part 53 continues to read as follows:

Authority: 26 U.S.C. 7805.

PART 55—EXCISE TAX ON REAL ESTATE INVESTMENT TRUSTS AND REGULATED INVESTMENT COMPANIES

Par. 13. The first sentence of the authority citation for part 55 is revised to read as follows:

Authority: 26 U.S.C. 6001, 6011, 6071, 6091, and 7805. * * *

PART 156—EXCISE TAX ON GREENMAIL

Par. 14. The authority citation for part 156 is revised to read as follows:

Authority: 26 U.S.C. 6001, 6011, 6061, 6071, 6091, 6161, and 7805.

Par. 15. In the list below, for each section indicated in the left column, remove the language in the middle column and add the language in the right column in its place:

Section	Remove	Add
1.6081-2(f), first sentence	district director, including the Assistant Commissioner (International), or the director of a service center	Commissioner
1.6081-4(c), first sentence	district director, including the Assistant Commissioner (International), or the director of a service center	Commissioner
1.6081-5(a)(1)	1.6031-1(e)(2)	1.6031(a)-1(e)(2)
1.6081-6(d), first sentence	district director, including the Assistant Commissioner (International), or the director of a service center	Commissioner
1.6081-7(d), first sentence	district director, including the Assistant Commissioner (International), or the director of a service center	Commissioner
25.6081-1, second sentence	district director or director of the service center	Commissioner
31.6081(a)-1(b), first sentence	district director or director of a service center	Commissioner

Section	Remove	Add
53.6081-1(a), first sentence	District directors and directors of service centers are	The Commissioner is
53.6081-1(b), first sentence	to the district director or director of the service center with whom the return is to be filed	in accordance with the instructions to the extension request form
55.6081-1, first sentence	District directors and directors of service centers are	The Commissioner is
156.6081-1(a), first sentence	District directors and directors of service centers are	The Commissioner is
156.6081-1(b), first sentence	to the district director or director of the service center with whom the return is to be filed	in accordance with the instructions to the extension request form

PART 301—PROCEDURE AND ADMINISTRATION

Par. 16. The authority citation for part 301 continues to read as follows:

Authority: 26 U.S.C. 7805 * * *

§301.6651-1 [Amended]

Par. 17. Section 301.6651-1(c)(4) introductory text is amended by removing the language “or (b)”, removing paragraph (c)(4)(i), and redesignating paragraphs (c)(4)(ii) and (c)(4)(iii) as paragraphs (c)(4)(i) and (c)(4)(ii), respectively.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 18. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 19. In §602.101, paragraph (b) is amended by removing the entries for §§1.6081-8T and 1.6081-9T from the table.

Mark E. Matthews,
Deputy Commissioner for Services and Enforcement.

Approved November 23, 2004.

Gregory Jenner,
Acting Assistant Secretary of the Treasury.

(Filed by the Office of the Federal Register on December 6, 2004, 8:45 a.m., and published in the issue of the Federal Register for December 7, 2004, 69 F.R. 70547)

Part III. Administrative, Procedural, and Miscellaneous

Designated Private Delivery Services

Notice 2004-83

This notice updates the list of designated private delivery services (“designated PDSs”) set forth in Notice 2002-62, 2002-2 C.B. 574, for purposes of the timely mailing treated as timely filing/paying rule of section 7502 of the Internal Revenue Code, effective January 1, 2005. The Internal Revenue Service (IRS) is removing a PDS from the list of designated PDSs and revising the list of services provided by another PDS.

Section 7502(f) authorizes the Secretary to designate certain PDSs for the timely mailing treated as timely filing/paying rule of section 7502. Rev. Proc. 97-19, 1997-1 C.B. 644, provides the criteria currently applicable for designation of a PDS. Notice 97-26, 1997-1 C.B. 413, provides special rules to determine the date that will be treated as the postmark date for purposes of section 7502. Notice 2002-62, modifying Notice 97-26, provides rules for determining the postmark date for items delivered by FedEx International Priority and FedEx International First. Notice 97-50, 1997-2 C.B. 305, *modifying* Rev. Proc. 97-19 and Notice 97-26, provide that each year there will be only one application period to apply for designation, which will end on June 30th. Notice 99-41, 1999-2 C.B. 325, provides that the IRS will publish a subsequent notice providing a new list of designated PDSs only if a designated PDS (or service) is added to, or removed from, the current list.

Effective January 1, 2005, the list of designated PDSs is as follows:

1. DHL Express (DHL): DHL Same Day Service; DHL Next Day 10:30 am; DHL Next Day 12:00 pm; DHL Next Day 3:00 pm; and DHL 2nd Day Service;
2. Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First; and
3. United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M.,

UPS Worldwide Express Plus, and UPS Worldwide Express.

Airborne Express, Inc. (Airborne) is removed from the list due to the acquisition of Airborne by DHL Worldwide Express Inc. The combined entity operates solely under the trade name “DHL Express.” DHL, FedEx, and UPS are not designated with respect to any type of delivery service not identified above.

The list of designated PDSs and services set forth above will remain in effect until further notice. The IRS will publish a subsequent notice setting forth a new list only if a designated PDS (or service) is added to, or removed from, the current list, or if there is a change to the application and/or appeal procedures. Delivery services that wish to be designated in time for an upcoming filing season must continue to submit applications by June 30th of the year preceding that filing season, as required by Rev. Proc. 97-19 (as modified by Notice 97-50). Notice 97-26 (as modified by Notice 2002-62) continues to provide special rules used to determine the date that will be treated as the postmark date for purposes of section 7502.

EFFECT ON OTHER DOCUMENTS

Notice 2002-62 is modified and, as so modified, is superseded.

EFFECTIVE DATE

This notice is effective on January 1, 2005.

FOR FURTHER INFORMATION

The principal author of this notice is John M. Moran of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division). For further information regarding this notice, contact Mr. Moran at (202) 622-4940 (not a toll-free call).

2004 Cumulative List of Changes in Plan Qualification Requirements

Notice 2004-84

I. PURPOSE

This notice contains the 2004 Cumulative List of Changes in Plan Qualification Requirements (2004 Cumulative List) described in section 10 of the draft revenue procedure in Announcement 2004-71, 2004-40 I.R.B. 569. The Internal Revenue Service intends to annually publish a Cumulative List to identify statutory, regulatory and guidance changes that must be taken into account in a plan sponsor’s submissions to the Service for opinion, advisory and determination letters whose remedial amendment period is proposed to end on January 31 of the second calendar year following release of the list.

The 2004 Cumulative List is to be used primarily by plan sponsors and practitioners in drafting defined contribution pre-approved plans (that is, defined contribution plans that are master and prototype (M&P) or volume submitter (VS) plans) for their first submission under the proposed remedial amendment cycle. As a consequence, the 2004 Cumulative List only includes statutory changes and guidance that would apply to the types of defined contribution plans that may be used as pre-approved plans. The 2004 Cumulative List only contains statutory changes and guidance that have become effective after December 31, 2001, the date listed in section 7 of the draft revenue procedure attached to Announcement 2004-71. The 2004 Cumulative List informs plan sponsors and practitioners of issues the Service has specifically identified for review in determining whether a pre-approved plan has been properly updated to reflect statutory changes and guidance that have become effective after December 31, 2001, and thus were not previously considered by the Service in issuing opinion and advisory letters. In order to be qualified, a plan must comply with all relevant qualification requirements, not just those on the 2004 Cumulative List. The Service will not review plan language for guidance issued after December 14, 2004, unless it is on the 2004 Cumulative List.

Thus, sponsors of pre-approved plans may not rely on opinion or advisory letters with respect to any guidance issued after December 14, 2004, unless that guidance is on the 2004 Cumulative List.

The 2004 Cumulative List in section IV does not extend the deadline by which a plan must be amended to comply with any statutory, regulatory, or guidance changes. However, section V of this notice provides a remedial amendment period under § 401(b) of the Internal Revenue Code (Code) for amendments with respect to retroactive annuity starting dates described in § 417(a)(7)(A) of the Code.

II. BACKGROUND

In Announcement 2004-71, the Service published for comment a draft revenue procedure containing the proposed procedures for issuing determination letters on five-year cycles with respect to the qualified status under § 401(a) of the Code for individually designed plans (that is, plans that have not been pre-approved). It is intended that pre-approved plans would generally have a regular, six-year remedial amendment/approval cycle. The announcement also contains a discussion of the Cumulative List.

III. APPLICATION OF 2004 CUMULATIVE LIST

This notice is being issued in conjunction with the opening of the Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. 107-16 (EGTRRA) opinion and advisory letter program for defined contribution pre-approved plans. The Service proposes to open the program for defined contribution M&P and VS specimen plans on February 1, 2005. The 12-month submission period for M&P and VS specimen plans is intended to end January 31, 2006.

The 2004 Cumulative List reflects law changes under EGTRRA with technical corrections made by the Job Creation and Worker Assistance Act of 2002 (JCWAA), Pub. L. 104-147, as well as regulations and guidance published by the Service that are effective after December 31, 2001. The Service intends the 2004 Cumulative List to be used primarily by plan sponsors and practitioners in drafting defined contribution pre-approved plans for their first

submission under the proposed remedial amendment cycle.

IV. 2004 CUMULATIVE LIST OF CHANGES IN PLAN QUALIFICATION REQUIREMENTS

The following list consists of statutory provisions and associated guidance which reflect changes to plan qualification requirements. Miscellaneous guidance is also provided. There are some items on the list that refer to guidance not yet published; nevertheless, it is expected that such guidance will be published in time to be incorporated into plan documents by pre-approved plan sponsors and practitioners early in 2005. These not-yet published guidance items have been included in the 2004 Cumulative List in order to allow this incorporation in the first submission in the proposed remedial amendment/approval cycle for pre-approved plans rather than having to wait until the next cycle.

The following guidance contains sample or model amendments: Notice 2001-57, 2001-2 C.B. 279 (miscellaneous EGTRRA amendments); Rev. Proc. 2002-29, 2002-1 C.B. 1176 (required minimum distribution amendments); and Rev. Proc. 2003-13, 2003-1 C.B. 317 (required language for deemed IRAs).

1. 72(p): Section 1.72(p)-1 of the Income Tax Regulations relating to plan loans was published on December 3, 2002 (67 Fed. Reg. 71821).
2. 401(a)(4): Amendments to § 1.401(a)(4)-8 of the Regulations relating to new comparability plans were published on June 29, 2001 (66 Fed. Reg. 34535).
 - Rev. Rul. 2001-30, 2001-2 C.B. 46.
3. 401(a)(9):
 - Sections 1.401(a)(9)-1 through -9 of the Regulations were published on April 17, 2002, and June 15, 2004 (67 Fed. Reg. 18834 and 69 Fed. Reg. 33288).
4. 401(a)(17): Section 401(a)(17) of the Code was amended by § 611(c) of EGTRRA to increase the compensation limit to \$200,000.

- Notice 2001-56, 2001-2 C.B. 277.

5. 401(a)(31):

- Section 401(a)(31) was amended by § 643(b) of EGTRRA to allow employees' after-tax contributions to be rolled over under certain circumstances.
- Section 401(a)(31)(B) was amended by § 657(a) of EGTRRA (as amended by § 411(t) of JCWAA) to provide for the automatic rollover of certain mandatory distributions. The effective date is March 28, 2005. Guidance is expected to be published soon which will include a sample amendment.
- Sections 641, 642 and 643 of EGTRRA (as amended by § 411(q) of JCWAA) amended the definition of eligible retirement plan in § 402 to include a § 403(b) annuity contract and eligible governmental § 457(b) plan.
 - Rev. Rul. 2004-12, 2004-7 I.R.B. 478.
- Section 636(b) of EGTRRA modified the definition of eligible rollover distribution to exclude hardship distributions.

6. 401(k):

- Section 401(k)(2) and § 401(k)(10) of the Code were amended by § 646(a)(1) of EGTRRA to permit distributions of elective deferrals from a § 401(k) plan upon severance from employment.
 - Notice 2002-4, 2002-1 C.B. 298.
- Section 636(a) of EGTRRA directed the Secretary of the Treasury to revise the regulations relating to safe harbor hardship distributions of elective deferrals from § 401(k) plans so that the time the employee is prohibited from making elective and employee contributions is reduced from one year to six months.
 - Notice 2001-56.
 - Notice 2002-4.
- Section 401(k)(11) of the Code was amended by § 611(f) of

- EGTRRA to increase the maximum amount of qualified salary reduction contributions that can be made to SIMPLE 401(k) plans.
- Section 402(g) of the Code was amended by § 611(d) of EGTRRA to increase the applicable dollar amount.
 - Guidance regarding the ability to make deferrals with respect to post severance compensation is expected to be issued soon.
 - Section 401(m)(9) of the Code was amended by § 666 of EGTRRA to eliminate the multiple use test.
 - Final regulations under § 401(k) and § 401(m) are expected to be published by the end of the 2004 calendar year.
7. 402A: Section 402A of the Code was added by § 617 of EGTRRA to offer optional treatment of elective deferrals as designated Roth contributions to defined contribution plans, effective for taxable years beginning after December 31, 2005.
- Proposed amendments to § 401(k) regulations which reflect § 402A will be issued soon, and final regulations are expected to be published in mid-2005.
 - It is expected that plan amendments will be required to reflect the portions of the § 401(k) regulations which reflect § 402A, when they are finalized.
8. 408(q): Section 408(q) of the Code was added by § 602 of EGTRRA (as amended by § 411(i) of JCWAA) to allow for deemed individual retirement accounts (IRAs) in an eligible retirement plan.
- Section 1.408(q)-1 of the Regulations was published on July 22, 2004 (69 Fed. Reg. 43735).
9. 411(a): Section 411(a) of the Code was amended by § 633 of EGTRRA (as amended by § 411(o) of JCWAA) to provide for faster vesting of matching contributions.
10. 411(a)(11): Section 411(a)(11)(D) of the Code was added by § 648(a) of
- EGTRRA (as amended by § 411(r) of JCWAA) to allow amounts attributable to rollover contributions to be disregarded in determining the value of an account balance for involuntary distributions.
11. 414(v): Section 414(v) of the Code was added by § 631 of EGTRRA (as amended by § 411(o) of JCWAA) to allow for catch-up contributions for individuals age 50 or older.
- Regulations under § 1.414(v) were published on July 8, 2003 (68 Fed. Reg. 40510).
 - Notice 2002-4.
12. 415(c): Section 415(c) of the Code was amended by §§ 611(b) and 632 of EGTRRA (as amended by § 411(p) of JCWAA) to increase the maximum annual additions permitted to the lesser of \$40,000 or 100% of compensation.
- Rev. Rul. 2001-51, 2001-2 C.B. 427.
 - Rev. Rul. 2002-27, 2002-1 C.B. 925, provided that “compensation” within the meaning of § 415(c) could in certain situations include “deemed § 125 compensation”.
 - Guidance regarding post-severance compensation issues is expected to be issued soon.
13. 416: Section 416 of the Code was amended by § 613 of EGTRRA (as amended by § 411(k) of JCWAA) to make several changes to the top-heavy rules.
- Section 416(g)(4)(H) of the Code was added by § 613(d) of EGTRRA to provide certain safe harbor § 401(k) plans and § 401(m) plans an exemption from the top-heavy rules.
 - Rev. Rul. 2004-13, 2004-7 I.R.B. 485.
14. 4975: Section 4975 of the Code was amended by § 612 of EGTRRA to allow plan loans for Subchapter S shareholder-employees.
15. Miscellaneous
- Rev. Rul. 2002-42, 2002-1 C.B. 76, provides guidance with respect to a situation where a money purchase pension plan is merged or converted into a profit sharing plan.
 - Rev. Proc. 2002-21, 2002-1 C.B. 911, provides guidance with respect to defined contribution retirement plans maintained by professional employer organizations.
 - Rev. Proc. 2003-86, 2003-2 C.B. 1211, amplifies Rev. Proc. 2002-21 relating to relief provided for certain defined contribution plans maintained by professional employer organizations.
 - Rev. Rul. 2004-10, 2004-7 I.R.B. 484, provides guidance with respect to charging administrative expenses to former and current employees.

V. REMEDIAL AMENDMENT PERIOD FOR RETROACTIVE ANNUITY STARTING DATE AMENDMENT

Background

Section 401(b) provides a remedial amendment period during which an amendment to a disqualifying provision may be made retroactively effective, under certain circumstances, to comply with the requirements of § 401(a). Section 1.401(b)-1(b)(1) provides that a disqualifying provision includes an amendment to an existing plan which causes the plan to fail to satisfy the requirements of the Code applicable to the qualification of the plan as of the date the plan or amendment is first made effective.

As provided in § 1.401(b)-1(d), the remedial amendment period for a disqualifying provision described in § 1.401(b)-1(b)(1) begins, in the case of an amendment to an existing plan, on the date the plan amendment is adopted or put into effect (whichever is earlier). Generally, the remedial amendment period for a disqualifying provision described in § 1.401(b)-1(b)(1) ends with the due date (including extensions) for filing the income tax return for the employer's tax year that includes, in the case of an amendment to an existing plan, the date the plan amendment is adopted or put into effect

(whichever is later). Section 1.401(b)-1(f) grants the Commissioner the discretion to extend the remedial amendment period.

Section 1.401(b)-1(b)(3) provides that the Commissioner may also designate as a disqualifying provision under § 401(b) a plan provision that either (1) results in the failure of the plan to satisfy the qualification requirements of the Code by reason of a change in those requirements, or (2) is integral to a qualification requirement that has been changed.

Section 1.401(b)-1(c) provides that a disqualifying provision includes the absence from a plan of a provision required by, or, if applicable, integral to the applicable change to the qualification requirements of the Code, if the plan was in effect on the date the change became effective with respect to the plan.

Pursuant to § 417(a)(7)(A), § 1.417(e)-1 of the Regulations provide that the qualified joint and survivor annuity (QJSA) explanation may be furnished on or after the annuity starting date under certain circumstances (that is, retroactive annuity starting date). The retroactive annuity starting date may be used only if the plan provides for such provision and the participant affirmatively elects to use the retroactive annuity starting date. The effective date is plan years beginning on or after January 1, 2004.

Designation of Disqualifying Provision

Plan provisions relating to a retroactive annuity starting date are hereby designated as disqualifying provisions under § 1.401(b)-1(b)(3). This will allow plan sponsors to adopt retroactive annuity starting date amendments in the 2005 plan year.

Drafting Information

The principal author of this notice is Dana A. Barry of the Employee Plans,

Tax Exempt and Government Entities Division. For further information regarding this notice, please contact the Employee Plans' taxpayer assistance telephone service at 1-877-829-5500 (a toll-free number) between the hours of 8:00 a.m. and 6:30 p.m. Eastern Time, Monday through Friday (a toll-free call). Ms. Barry may be reached at (202) 283-9888 (not a toll-free call).

*26 CFR 601.601: Rules and regulations.
(Also Part 1, § 1397E.)*

Rev. Proc. 2004-72

SECTION 1. PURPOSE

Pursuant to § 1397E(e)(2) of the Internal Revenue Code, this revenue procedure sets forth the maximum face amount of Qualified Zone Academy Bonds ("Bond" or "Bonds") that may be issued for each State for the calendar year 2005. For this purpose, "State" includes the District of Columbia and the possessions of the United States.

SECTION 2. BACKGROUND

.01 Section 226 of the Taxpayer Relief Act of 1997, Pub. L. 105-34, 111 Stat. 821 (1997), added § 1397E to the Internal Revenue Code to provide a credit to holders of Bonds under certain circumstances so that the Bonds generally can be issued without discount or interest. Ninety-five percent of Bond proceeds are to be used for qualified purposes, as defined by § 1397E(d)(5), with respect to a qualified zone academy, as defined by § 1397E(d)(4).

.02 Section 1397E(e)(1), as amended by § 304 of the Working Families Tax Relief Act of 2004, Pub. L. 108-311, 118 Stat. 1166 (2004), provides that the na-

tional Bond limitation is \$400 million for each of the years 1998, 1999, 2000, 2001, 2002, 2003, 2004, and 2005. This amount is to be allocated among the States by the Secretary on the basis of their respective populations below the poverty level (as defined by the Office of Management and Budget) and is to be further allocated by each State to qualified zone academies within the State.

.03 Section 1397E(e)(4), as amended by § 509 of the Tax Relief Extension Act of 1999, Pub. L. 106-170, 113 Stat. 1860 (1999), provides that any carryforward of a limitation amount may be carried forward only to the first 2 years (3 years for carryforwards from 1998 or 1999) following the unused limitation year. For this purpose, a limitation amount shall be treated as used on a first-in first-out basis.

.04 Rev. Proc. 98-9, 1998-1 C.B. 341; Rev. Proc. 98-57, 1998-2 C.B. 682; Rev. Proc. 2000-10, 2000-1 C.B. 287; Rev. Proc. 2001-14, 2001-1 C.B. 343; Rev. Proc. 2002-25, 2002-1 C.B. 800; Rev. Proc. 2002-72, 2002-2 C.B. 931, and Rev. Proc. 2004-61, 2004-43 I.R.B. 707, allocated among the States the national limitation for 1998, 1999, 2000, 2001, 2002, 2003, and 2004, respectively.

SECTION 3. NATIONAL QUALIFIED ZONE ACADEMY BOND LIMITATION FOR 2005

The 2005 national limitation for Bonds is \$400 million. This amount is allocated among the States as follows:

STATE
 MAXIMUM FACE AMOUNT OF BONDS THAT MAY BE
 ISSUED PURSUANT TO THE CALENDAR YEAR
 2005 LIMITATION
 (thousands of dollars)

Alabama	7,004
Alaska	655
Arizona	7,913
Arkansas	5,008
California	48,956
Colorado	4,606
Connecticut	2,937
Delaware	634
District of Columbia	972
Florida	22,693
Georgia	10,713
Hawaii	1,236
Idaho	1,458
Illinois	16,819
Indiana	6,444
Iowa	2,747
Kansas	3,043
Kentucky	6,223
Louisiana	7,923
Maine	1,574
Maryland	4,986
Massachusetts	6,888
Michigan	11,885
Minnesota	3,972
Mississippi	4,817
Missouri	6,360
Montana	1,468
Nebraska	1,775
Nevada	2,578
New Hampshire	771
New Jersey	7,828
New Mexico	3,571
New York	28,598
North Carolina	13,618
North Dakota	644
Ohio	12,952
Oklahoma	4,648
Oregon	4,712
Pennsylvania	13,512
Rhode Island	1,278
South Carolina	5,451
South Dakota	1,004
Tennessee	8,758
Texas	39,142
Utah	2,250
Vermont	549
Virginia	7,818
Washington	8,092
West Virginia	3,275
Wisconsin	5,578
Wyoming	507

STATE

MAXIMUM FACE AMOUNT OF BONDS THAT MAY BE
ISSUED PURSUANT TO THE CALENDAR YEAR
2005 LIMITATION
(thousands of dollars)

American Samoa	373
Guam	403
Northern Marianas	381
Puerto Rico	19,627
Virgin Islands	373
Total	400,000

SECTION 4. EFFECTIVE DATE

This revenue procedure is effective as of December 10, 2004, and applies to Bonds issued on or after January 1, 2005.

SECTION 5. DRAFTING
INFORMATION

The principal author of this revenue procedure is Zoran Stojanovic of the Office of Division Counsel/Associate Chief

Counsel (Tax Exempt & Government Entities). For further information regarding this revenue procedure, contact Mr. Stojanovic at (202) 622-3980 (not a toll-free call).

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 2004-103

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:

2nd II None Achievement, Elk Grove, CA
2nd Life Cord Blood Foundation, Montebello, CA
Acadiana Development Foundation, Baton Rouge, LA
Aids Empowerment and Treatment International, Washington, DC
Alabama Agriculture and Forestry Leadership Foundation, Guntersville, AL
Alagappa Foundation, Escondido, CA
All My Children Preschool, Opelousas, LA
Alleanza Italiana Foundation, Brooklyn, NY
Alpha Gamma Educational Foundation, Baton Rouge, LA
American Friends of the Kiev Jewish Community, Brooklyn, NY
American Society of Cebu Institute of Medicine Alumni, Inc., Livingston, NJ
Anabelle Huff Learning Center, San Jose, CA
Another Chance Development Corporation, Grady, AR
Apostolic Hope, Incorporated, New Orleans, LA
Applicants Best Alliance, Rocklin, CA
Arkansas Cattle Women's Foundation, Little Rock, AR

Arkansas Medical Museum and Health Education Center, Inc., Paris, AR
Arkansas School for Mathematics and Sciences Alumni Association, Hot Springs, AR
Artists Against Aids, Inc., New Orleans, LA
Asianwired Information Services, Inc., Rowland Heights, CA
Association for the Arts and Ritual in Therapy, Arlington, TX
Austin Helping Hand, Inc., Austin, TX
Austin Police Department South 1st Neighborhood Center, Austin, TX
Autism Support Services and Education Team, Inc., Metairie, LA
Back to Life, Round Rock, TX
Ballet De La Tierra, Brighton, CO
Barnabas Project Society, Bixby, OK
Barnard Elementary School Foundation, Inc., Tulsa, OK
Benicia High School Panther Foundation Corporation, Benicia, CA
Benoit Benjamin Foundation, San Antonio, TX
Better Chance for Females, Inc., Lithonia, GA
Biotherapeutics Publishing Company, Tulsa, OK
Borderline Youth Recovery, Inc., Austin, TX
Boys and Girls Club of Hillsboro Texas, Inc., Hillsboro, TX
Broomfield Youth Football Association, Broomfield, CO
Byways Ministries, Austin, TX
California Friends of Louisiana French Music, Vacaville, CA
Camelot Career College Scholarship Fund, Baton Rouge, LA
Camelot North Housing Corporation, Stockton, CA
Camelot South Housing Corporation, Stockton, CA
Capable Business Services, Inc., Metairie, LA
Carn, Inc., El Cerrito, CA
Carter Centennial Celebration Committee, Inc., Carter, OK
Cats Tale, Inc., Elgin, TX
Cave Run Development Corporation, Owingsville, KY
Cedar Hill Saints Youth Football Association, Cedar Hill, TX

Center for Family Enrichment, Inc., Tampa, FL
Center for Special Community Services, Inc., Brooklyn, NY
Central Youth Baseball Association, Inc., Pollok, TX
Chapel Care Learning Center, Mayflower, AR
Charles County Museum Consortium, LaPlata, MD
Charleston Volunteer Fire Fighters Association, Coos Bay, OR
Children United, Inc., Dallas, TX
Childrens Health Foundation of Colorado, Englewood, CO
Choices International, Inc., Toccoa Falls, GA
Christian Perspectives, Washington, DC
Christian Reform Alliance for Today's Youth, Inc., CRAFTY, Dallas, TX
Chrysalis Foundation, Victoria, TX
Cisco Senior Citizens, Cisco, TX
Citizens Police Academy Alumni of North Texas, Benbrook, TX
Clowns 2 U, Inc., Texarkana, AR
Clowns for Christ, Sulphur, OK
CM International Relief Foundation, Inc., Diamond Bar, CA
Comite Angelino San Juan Nonualco, Hollywood, CA
Committee for Just Cause of Free Vietnam, Garden Grove, CA
Community Advocates for Quality Recreation & Education, Inc., Taft, OK
Community Builders Corporation, Santa Rosa, CA
Community Development of Illinois, Bloomington, IL
Community Foundation of Parker County, Weatherford, TX
Computer Recycling for Education and Community Enhancing Resources, San Antonio, TX
Concrete Classic, Inc., Coralville, IA
Corpus Christi Citizens Police Academy Alumni, Inc., Corpus Christi, TX
Correio, Inc., Austin, TX
Cotee, Inc., Sparks, OK
Covenant Daycare, Inc., Troy, MI
Creatures Great and Small, Inc., Yukon, OK
Creole Cottage Coalition, Inc., New Orleans, LA
Crescent Wrench Book & Info Shop, New Orleans, LA

Cub Scout Pack 52 Endowment Fund, Inc., Morgantown, WV
 Cultural Renewal Corporation, Branchport, NY
 D & J Smith, Inc., Violet, LA
 Darlene Taber Ministries, Inc., San Antonio, TX
 Darryle S. Brister Ministries, Harvey, LA
 Dayspring Community Church, Inc., Tulsa, OK
 Daystar Global, Inc., Louisville, KY
 Deliverance, Inc., Shreveport, LA
 Devine Jones Lukemia Benefit Association, Inc., Desoto, TX
 Disabilities-Louisiana Independence for Everyone, Lake Charles, LA
 Disability Support Team, Meridian, MS
 Disabled Services of Rosamond Organization, Rosamond, CA
 Discovery Riders, Inc., Bellafontaine, OH
 District Productions, Inc., New Orleans, LA
 Dith Pran Holocaust Awareness Project, Inc., Woodbridge, NJ
 Dorough Lupus Foundation, Inc., Palm Bay, FL
 Dunjee All-School Association, Incorporated, Oklahoma City, OK
 E C Reems Womens International Ministries Dallas Chapter, Carrollton, TX
 Eastwood Rotary Club of Birmingham Foundation, Birmingham, AL
 Educare Training Group, Seguin, TX
 Educounsel, Inc., Snellville, GA
 Egbe Omo Yoruba New York Chapter, Inc., Staten Island, NY
 E L A N Educational Center, Inc., Chicago, IL
 El Paso County Community College Crime Stoppers, Inc., El Paso, TX
 El Pueblo Resident Management Corporation, Pittsburg, CA
 El Shaddai Radio Ministries, Inc., Davenport, FL
 Elsworth and Associates, Inc., Harvey, LA
 Emerald Chariot Foundation, Marina Del Rey, CA
 Empower North Shore Oahu, Haleiwa, HI
 Enhanced Learning Concepts, Inc., Orange, TX
 Equip International, Gunnison, CO
 Everybody Wins in Acadiana, Inc., Lafayette, LA
 Ex-Po Community Outreach Program, Dallas, TX
 Feed My Sheep, Inc., Pittsburgh, PA
 Feliciana Vision, Inc., St. Francisville, LA
 Field of Dreams Family Life and Enhancement Services, Inc., Deerfield Beach, FL
 Fiesta Hispana, Inc., Nixon, TX
 First Phase Foundation, Ingleside, TX
 First Phoenix Foundation, New Braunfels, TX
 First Works, W. Sacramento, CA
 Flo Hooser Scholarship Fund, McAlester, OK
 Fort Smith Childrens Museum of Fort Smith Arkansas, Ft. Smith, AR
 Fort Worth Wizards, Burleson, TX
 Forum on Privacy Security in Healthcare, Inc., Columbia, MD
 Fostering Brighter Horizons, Bismarck, ND
 Foundation for Consumers Construction Assistance, Inc., Oklahoma City, OK
 Foundation for the Recovery of Kidnapped and Missing Children, Tomball, TX
 Fountain of Life Outreach, Inc., North Haven, CT
 Friendly Outreach Ministries, Inc., Augusta, GA
 Friends Foundation, Inc., New Orleans, LA
 Friends of Canton, Inc., Canton, KS
 Friends of Coles Elementary School Association, Corpus Christi, TX
 Friends of Erevna International Peace Center, Bethesda, MD
 Friends of Johnson Creek, Inc., Arlington, TX
 Friends of Musee Boribana, Los Angeles, CA
 Friends of the Library of Pompano Beach, Pompano Beach, FL
 Futures Institute for Sustainable Development, Inc., Glastonbury, CT
 G A M A Community Development Corporation, Houston, TX
 Gay and Lesbian Journey, Inc., Sacramento, CA
 Gethsemane Economic & Educational Ministry, Inc., Eustis, FL
 Global Gospel Mission, Inc., Mesquite, TX
 Global Synergy Network, Santa Rosa, CA
 GOAL, Inc., Greensboro, NC
 God's SWAT Team, Tucson, AZ
 Golden Deeds, Inc., Baton Rouge, LA
 Golden Eagle 50 Yardline Club, El Paso, TX
 Good Deeds, Inc., Denton, TX
 Good Heart Foundation, Los Angeles, CA
 Green Impact, Spicewood, TX
 Groom Ed, New Roads, LA
 Goosport Nursery Espree, Lake Charles, LA
 Grand Village of the Kickapoo Park Foundation, Leroy, IL
 Great Beginnings Foundation for Tennessee, Nashville, TN
 Greater Life Community Development Corporation, Detroit, MI
 Greater Mt. Carmel Ministry for Economic Development, Little Rock, AR
 H. C. Nesbitt Education Center, Inc., Nashville, TN
 Hamilton County Special Needs Cook Off, Inc., Hamilton, TX
 Hampton Roads Child Care, Inc., Chesapeake, VA
 Harlingen Junior Hockey Association, Inc., Harlingen, TX
 Healing Our Future, Sausalito., CA
 Healing the Hurts Home for Abused, Inc., Sachse, TX
 Healthcare for Rural Infants, Children, Adolescents and Young Adults, Hinesville, GA
 Heart of Texas Head Injury Association, Incorporated, Clifton, TX
 Hearts to Feel, Hands to Serve, Inc., New York, NY
 Heroes of the Heart, Inc., Oklahoma City, OK
 Holman Community Development Corporation, Stuttgart, AR
 Hopes and Dreams Foundation of Oklahoma, Blanchard, OK
 Housing Partners of Miami Corp., Miami, FL
 Hubbart Youth Bowling Program, Dorchester, MA
 Hughes Community Development Corp., Hughes, AR
 Hui Kauhale, Inc., San Rafael, CA
 Iglesia Amor Y Fe Jesus Cristo Nuestro Rey, Inc., West Palm Beach, FL
 Institute for Virtual Learning, Inc., Round Rock, TX
 International Drafting & Design Society, Tulsa, OK
 International Sailing Hall of Fame, Jensen Beach, FL
 International TCM Center, Pittsburgh, PA
 Internship 2000, Austin, TX
 Iris Village Heritage Foundation, Colleyville, TX
 Iron Two Iron Ministries, Inc., Atlanta, GA
 Irving Police Foundation, Inc., Irving, TX
 Isralight South Florida, Inc., Boca Raton, FL

Jean McCann Whitesell Memorial Trust,
Montgomery, AL

Jeremiah Ministries, Inc., Laredo, TX

Jesus is Lord Evangelistic Ministries, Inc.,
Oklahoma City, OK

Join Our Youth, Ganado, TX

Jordan and Jordan Enterprises, Inc.,
Broken Arrow, OK

Journey Hospice, Inc., Tulsa, OK

Just Peace, Inc., Granger, IN

Kansas African American Legislative
Caucus Foundation, Topeka, KS

Kansas Child Advocacy Institute, Inc.,
Lenexa, KS

Kansas Child Advocacy Institute, Inc., A
Lighthouse for Children, Lenexa, KS

Kansas City Womens Rugby Football
Club, Kansas City, MO

Kansas Dietic Association Foundation,
Manhattan, KS

Karbala Social Services, Inc.,
Farmington Hill, MI

Kasap Foundation, Alexandria, VA

Katherine Lock Foundation, Inc.,
Noble, OK

Kenner Youth Foundation, Inc.,
New Orleans, LA

Kerugma Ministries, Laredo, TX

Kiddie Academy Corporation,
New Orleans, LA

Knox West High Athletics, Inc.,
Knoxville, TN

Korean Disability Association of Southern
California, Los Angeles, CA

Kozzy Kollege Pre-School, Inc.,
Oak Grove, LA

Lafayette Lifepans of Hiawatha, Inc.,
Augusta, GA

Lagala, Inc., New Orleans, LA

Latinos Unidos, Inc., Los Angeles, CA

Laura Center for Creole Heritage,
Vacherie, LA

Life In Us Ministries Community
Services, Chicago, IL

Life of Victory International, Inc.,
Tulsa, OK

Life Skills, Inc., Garland, TX

Lighthouse World Ministries,
Morristown, TN

Longview Parks & Leisure Services
Foundation, Longview, TX

Los Hermanos Housing, Inc.,
San Antonio, TX

Louisiana Governors Mansion
Foundation, Inc., Franklin, LA

Louisiana Olympic Wrestling Club, Inc.,
Metairie, LA

Mariah Foundation, Oklahoma City, OK

Mark L. Odom Ministries, Inc.,
Broken Arrow, OK

Marlow Reserve Police Department,
Marlow, OK

Math First, Redding, CA

Melioration Foundation NFP, Dolton, IL

Mentoring Career Advancement, Inc.,
Duncanville, TX

Mercy Home Healthcare, Memphis, TN

Mid-America Airborne Museum, Inc.,
Tulsa, OK

Military Housing, Inc.,
Colorado Springs, CO

MIR, Chattanooga, TN

Mississippi Hunger Task Force,
Jackson, MS

Monomotapa Chapter of the National
Conference of Black Lawyers,
Dallas, TX

Morgan Area Community Association,
Morgan, TX

Morning Light Foundation, Orofino, ID

Morningside Ministries, Inc.,
Pflugerville, TX

Mrs. Sudds Teach and Keep Daycare,
Lufkin, TX

M-Tap, N. Cambria, PA

Mulhall-Orlando Public School
Foundation, Orlando, OK

Museum of Historic Natchitoches, Inc.,
Natchitoches, LA

Nancy Riley Johnson Educational
& Development Foundation, Inc.,
New Orleans, LA

National Association for Abused &
Missing Children, New Orleans, LA

National Cutting Horse Heritage Museum,
Fort Worth, TX

National Hispanic American Educational
Fund Foundation, Los Angeles, CA

National Housing Foundation,
Garden Grove, CA

New Arts Cultural Society,
Shreveport, LA

New Beginnings Rehabilitation Centers,
Inc., Waco, TX

New Directions Learning Center,
Alexandria, LA

New Mexico Citizens Forum, Inc.,
Albuquerque, NM

New Orleans Rehabilitation
Educational & Civic Committee,
Inc., New Orleans, LA

Nicaraguan Association of Palm Beach
County, Inc., West Palm Beach, FL

North Shore Childrens Resource Program,
Slidell, LA

North Star Productions, Inc.,
Cincinnati, OH

North Texas Search & Rescue, Inc.,
Arlington, TX

Oasis Special Ministries, Incorporated,
McAllen, TX

Ogletree Gap Foundation Corporation,
Copperas Cove, TX

Oklahoma Air Sooners 83, Inc.,
Oklahoma City, OK

Oklahoma Amateur Hockey Association,
Tulsa, OK

Oklahoma Northeast Trauma Regional
Advisory Council Foundation,
Tulsa, OK

Oklahoma Pain Initiative, Inc.,
Oklahoma City, OK

Oklahoma Project for Animal
Compassion, Inc., Oklahoma City, OK

OPHS Hoops Club Limited, Monroe, LA

Ouachita Childcare Center, Inc.,
Monroe, LA

Ouachita Empowerment & Enterprise
Community Development Corporation,
Monroe, LA

Our Fathers Children Day Care Center,
Little Rock, AR

Pamoja Art Society, Shreveport, LA

Paradigm Foundation, Fort Smith, AR

Parkin Community Association,
Parkin, AR

Parkway Drive Neighborhood Assoc.,
Inc., Syracuse, NY

PDD Childrens Foundation, Danville, CA

Peace of the Past Foundation, Inc.,
Marrero, LA

Pearl Maker Ministry, Incorporated,
Brenham, TX

People for Animal Welfare,
Philadelphia, MS

Pep Talk, Inc., Vallego, CA

Permian Basin Group of the National
Native American, Odessa, TX

Phoenix Alliance, Inc., Baton Rouge, LA

Plainview-Hale County Youth Center,
Inc., Plainview, TX

Plaisance Day Care Center, Inc.,
New Orleans, LA

Pleasant View Housing Corporation,
Stockton, CA

PMC First Search Foundation, Dublin, OH

Powell Music Boosters, Powell, WY

Premier Economic Development
Corporation, Shreveport, LA

Prestige Senior Country-Style Living,
Inc., Little Rock, AR

Prevailing Winds, Bossier City, LA

Prodim, Inc., Fort Worth, TX

Project K A P P, Manteca, CA
 Project SOS, Shreveport, LA
 Pro-Kidney Foundation, Inc.,
 Miami Beach, FL
 Prophetic Age Ministries, Inc., Tulsa, OK
 Proud Citizens of Big Spring,
 Incorporated, Big Spring, TX
 Public Lands Equal Access Alliance,
 Springsville, UT
 Quality of Life Support Programs of New
 York City, Inc., Richmond, NY
 Ray Nelson Ministries, Inc.,
 Birmingham, AL
 Read America Foundation, Tulsa, OK
 Refugios Festival of the Flags, Inc.,
 Refugio, TX
 Restoration Ministries, Inc., Austin, TX
 Restoration of Old City Hall, Inc.,
 Plaquemine, LA
 Resurrection Substance Abuse
 Prevention Intervention Support
 Group, Fort Worth, TX
 Rich in Christ Ministries, San Antonio, TX
 Ridge Historical Society, Hartsdale, NY
 Rio Grande Valley De Colores,
 Harlingen, TX
 Robert Bates Fullwood Memorial
 Scholarship Trust, Emeryville, CA
 Rock A Bye Pre-School, New Orleans, LA
 Sacramento Affordable Housing,
 Sacramento, CA
 Sacramento Magic, Sacramento, CA
 Saessak Preschool, Los Angeles, CA
 Safe Haven Development Outreach, Inc.,
 Mobile, AL
 San Antonio Rocks, Incorporated,
 San Antonio, TX
 San Francisco Operation Missouri,
 Mill Valley, CA
 Sausalito Jazz and American Music
 Foundation, Sausalito, CA
 Seasons of Harvest Ministries, Austin, TX
 Send Home a Reading Experience, Inc.,
 Windsor, VT
 Sharon G. Scott Ministries, Inc.,
 Ft. Lauderdale, FL
 Sierra Kids, Downieville, CA
 Signs and Wonders International, Inc.,
 Ft. Worth, TX
 Silentia Center for Spiritual Formation,
 Jackson, MS
 Sims Outreach Center, Canton, MS
 Sisters United Organization,
 Sterling Heights, MI
 Smart Start Daycare Center, Inc.,
 Cankton, LA
 Society for Urinary Continence Centers of
 America, Inc., South Miami, FL
 Sonoma Law Center, Sonoma, CA
 South Dallas Rescue Center, Inc.,
 Dallas, TX
 Southern Animal Foundation,
 New Orleans, LA
 Southern Institute for Women and Policy,
 Covington, GA
 Southern Oregon Hockey Association,
 Inc., Medford, OR
 Southside Youth Sports Complex,
 Corpus Christi, TX
 Specialty Care Elder Care Services, Inc.,
 Arlington, TX
 Spiritual Onion Foundation, Austin, TX
 Spokane Chapter 143 NAWIC Scholarship
 Foundation, Spokane, WA
 St. Helena Community Development
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 Stephen Christopher Foundation, Inc.,
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 Stillwater Community Health Center, Inc.,
 Stillwater, OK
 Stingrays Swim Club, Clint, TX
 Student Art for Education, Inc.,
 Pleasanton, CA
 Student Government Association of
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 New Orleans, LA
 Styles to Go Mobile Services for People
 With Disabilities, New Orleans, LA
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 Texas Block Party, Round Rock, TX
 Texas Public Forum for End-of-Life
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 Trash Free Rappahannock, Inc.,
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 Tree of Life Health Development, Inc.,
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 Trilogy Ark Foundation, Encino, CA
 Tulsa Community Outreach-A-Vision,
 Tulsa, OK
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 Metairie, LA
 United White College Foundation, Inc.,
 Spokane, WA
 Up With Trees Okmulgee, Inc.,
 Okmulgee, OK
 V Street Housing Corporation,
 Stockton, CA
 Velija Foundation, Long Beach, CA
 Veterans Educational Trust, Inc.,
 Southaven, MS
 Victoria County D A R E, Victoria, TX
 Vision Academic Foundation, Tulsa, OK
 Vision Community Development
 Corporation, El Paso, TX
 Visions Through Christ Biblical
 Corporation, Austin, TX
 Vogel Tenants Association, Inc.,
 Abilene, TX
 Voices for Children, New Orleans, LA
 Voirin Foundation, San Antonio, TX
 Wards Childrens Home, Inc.,
 George W, TX
 Way Back, Yreka, CA
 We Media Foundation, New York, NY
 Western Plains Firefighters Association,
 Clinton, OK
 Westside Business Association,
 Corpus Christi, TX
 Whispering Pines Housing Corp.,
 Stockton, CA
 White Dove Ministries, Baton Rouge, LA
 Whiteman Heritage Foundation,
 Higginsville, MO
 Why Not Alano, Heavener, OK
 Wild Rose Youth Ranch, Inc.,
 Sanderson, TX
 William J. Kennedy Scholarship Fund,
 New York, NY
 Wishing on the Lone Star, Inc.,
 Balch Springs, TX
 Women in Health Serving Others, Inc.,
 Rio Linda, CA
 Womens Historical Society, Ogden, UT
 Word of God Fellowship Ministries, Inc.,
 Baltimore, MD
 Work Force Investment Board of
 Rockland County, Spring Valley, NY
 World English Language Foundation,
 Orem, UT
 World Environmental Society,
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 Yea or Nay, Inc., Gilbert, AZ
 Youth and Elderly Services Foundation of
 Hawaii, Honolulu, HI
 Youth International Ministries, Inc.,
 Scottsdale, AZ
 Youth Opportunity Alliance, Paonia, CO
 Youth Sports Network of the Coastal
 Bend, Inc., Corpus Christi, TX
 Yuba Sutter Land Trust, Marysville, CA
 Yuma Community Youth Association,
 Yuma, AZ
 Zapata Triad, Inc., Zapata, 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.

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.

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Ann	Announcement
CD	Court Decision
DO	Delegation Order
EO	Executive Order
PL	Public Law
PTE	Prohibited Transaction Exemption
RP	Revenue Procedure
RR	Revenue Ruling
SPR	Statement of Procedural Rules
TC	Tax Convention
TD	Treasury Decision
TDO	Treasury Department Order

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