

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.

SPECIAL ANNOUNCEMENT

Announcement 2004-84, page 712.

The Seventeenth Annual Institute on Current Issues in International Taxation, jointly sponsored by the Internal Revenue Service and The George Washington University Law School, will be held on December 9 and 10, 2004, at the J. W. Marriott Hotel in Washington, DC.

INCOME TAX

T.D. 9161, page 704.

Final regulations under section 6038A of the Code amend existing regulations to provide that a Form 5472 that is timely filed electronically is treated as satisfying the requirement of timely filing a duplicate Form 5472 with the Internal Revenue Service Center in Philadelphia, Pennsylvania. The regulations affect corporations subject to the reporting requirements in sections 6038A and 6038C that file Form 5472 electronically.

Rev. Proc. 2004-61, page 707.

This procedure allocates the national limitation of \$400 million for year 2004 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 2004-69, page 706.

Weighted average interest rate update; corporate bond indices; 30-year Treasury securities. The weighted average interest rate for October 2004 and the resulting permissible range of interest rates used to calculate current liability and to determine the required contribution are set forth.

EXEMPT ORGANIZATIONS

Announcement 2004-85, page 712.

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

ADMINISTRATIVE

REG-138176-02, page 710.

Proposed regulations under section 7502 of the Code amend regulations section 301.7502-1 to provide that, other than direct proof of actual delivery, a registered or certified mail receipt is the only *prima facie* evidence of delivery of documents that have a filing deadline prescribed by the internal revenue laws. The regulations are necessary to provide greater certainty on this issue and to provide specific guidance. The regulations affect taxpayers who mail federal tax documents to the Internal Revenue Service or the United States Tax Court.

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Finding Lists begin on page ii.
Index for July through October begins on page v.



Department of the Treasury
Internal Revenue Service

Notice 2004-68, page 706.

This notice announces that the IRS and Treasury will amend regulations section 301.7701-2(b)(8) to include certain foreign entities on the list of entities always treated as corporations under section 7701 of the Code.

Rev. Proc. 2004-61, page 707.

This procedure allocates the national limitation of \$400 million for year 2004 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.

Announcement 2004-83, page 712.

Recently passed legislation has restored the filing requirement for Forms 8851, *Summary of Archer MSAs*, for tax year 2004. This announcement details changes to Revenue Procedure 2001-31, which details the format and filing requirements for filing Form 8851, electronically or magnetically.

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 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 2004? See Rev. Proc. 2004-61, page 707.

Section 6038A.—Information With Respect to Certain Foreign-Owned Corporations

26 CFR 1.6038A-1: General requirements and definitions.

T.D. 9161

DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR Part 1

Electronic Filing of Duplicate Forms 5472

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulation and removal of temporary regulation.

SUMMARY: This document contains a final regulation providing that a Form 5472 that is timely filed electronically is treated as satisfying the requirement timely to file a duplicate Form 5472 with the Internal Revenue Service Center in Philadelphia, Pennsylvania. This action is necessary to clarify how the duplicate filing requirements for Form 5472 apply when a reporting corporation electronically files its income tax return (including any attachments such as Form 5472). This document affects corporations subject to the reporting requirements in sections 6038A and 6038C that file Form 5472 electronically.

DATES: *Effective Date:* This regulation is effective on September 15, 2004.

Applicability Date: For the dates of applicability, see §§1.6038A-1(n) and 1.6038A-2(h).

FOR FURTHER INFORMATION CONTACT: Edward R. Barret, (202) 622-3880 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On February 9, 2004, final and temporary regulations (T.D. 9113, 2004-9 I.R.B. 524) relating to the duplicate filing requirements for Form 5472 were published in the **Federal Register** (69 FR 5931). The temporary regulation addressed how the duplicate filing requirements for Form 5472 apply when a reporting corporation electronically files its income tax return (including any attachments such as Form 5472). On February 9, 2004, a notice of proposed rulemaking and public hearing (REG-167217-03, 2004-9 I.R.B. 540) was also published in the **Federal Register** (69 FR 5940) with respect to the provisions of the temporary regulation. No written or electronic comments were received in response to the notice of proposed rulemaking. No requests to speak at the public hearing were received, and, accordingly, the hearing was canceled.

Explanation of Provisions

This Treasury decision adopts the language of the proposed regulation without change. The temporary regulation is removed.

Special Analysis

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 this regulation, and because this 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 Code, the notice of proposed rulemaking preceding this regulation was submitted to the Chief Counsel for Advocacy of the Small Business Administration

for comment on its impact on small businesses.

Drafting Information

The principal author of this regulation is Edward R. Barret, Office of the Associate Chief Counsel (International). However, other personnel from the IRS and Treasury Department participated in its development.

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Adoption of amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:
Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 1.6038A-1 is amended by revising paragraph (n)(2) to read as follows:

§1.6038A-1 General requirements and definitions.

* * * * *

(n) * * * (1) * * *

(2) *Section 1.6038A-2.* Section 1.6038A-2 (relating to the requirement to file Form 5472) generally applies for taxable years beginning after July 10, 1989. However, §1.6038A-2 as it applies to reporting corporations whose sole trade or business in the United States is a banking, financing, or similar business as defined in §1.864-4(c)(5)(i) applies for taxable years beginning after December 10, 1990. The final sentence of §1.6038A-2(d) applies for taxable years ending on or after January 1, 2003. For taxable years ending prior to January 1, 2003, see §1.6038A-2(d) in effect prior to January 1, 2003 (see 26 CFR part 1 revised as of April 1, 2002).

* * * * *

Par. 3. Section 1.6038A-2 is amended by revising paragraph (d) to read as follows:

§1.6038A-2 Requirement of return.

* * * * *

(d) *Time and place for filing returns.* A Form 5472 required under this section shall be filed with the reporting corporation's income tax return for the taxable year by the due date (including extensions) of that return. A duplicate Form 5472 (including any attachments and schedules) shall be filed at the same time

with the Internal Revenue Service Center, Philadelphia, PA 19255. A Form 5472 that is timely filed electronically satisfies the duplicate filing requirement.

* * * * *

§1.6038A-2T [Removed]

Par. 4. Section 1.6038A-2T is removed.

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

Approved August 30, 2004.

Gregory Jenner,
Acting Assistant Secretary of the Treasury.

(Filed by the Office of the Federal Register on September 14, 2004, 8:45 a.m., and published in the issue of the Federal Register for September 15, 2004, 69 F.R. 55499)

Part III. Administrative, Procedural, and Miscellaneous

Classification of Certain Foreign Entities

Notice 2004-68

This notice announces that Treasury and the Internal Revenue Service (the Service) will amend § 301.7701-2(b)(8) of the Procedure and Administration Regulations to include certain foreign entities on the list of entities always treated as corporations under section 7701 of the Internal Revenue Code.

BACKGROUND

The Service and Treasury issued final regulations concerning the classification of entities under section 7701 on December 18, 1996 (final regulations). See generally T.D. 8697, 1997-1 C.B. 215, and §§ 301.7701-1 through 3. Under the final regulations, a business entity that is not specifically classified as a corporation is an eligible entity that can elect its classification for federal tax purposes under certain circumstances. However, § 301.7701-2(b)(8) provides a list of certain foreign business entities that are always classified as corporations for federal tax purposes (the *per se* corporation list). These foreign business entities are generally referred to as *per se* corporations.

On October 8, 2001, the Council of the European Union adopted Council Regulation 2157/2001 2001 O.J. (L 294) (the EU Regulation) to provide for a new business entity, the European public limited liability company (Societas Europaea or SE). The EU Regulation will enter into force on October 8, 2004, and will have legal effect in all the Member States of the European Economic Area (which includes all Member States of the European Union plus Norway, Iceland, and Liechtenstein). An SE must have a registered office in one of the Member States.

The SE is a public limited liability company. The EU Regulation provides general rules that govern the formation and operation of an SE, and supplements those rules for specified issues and issues it does not otherwise address by reference to the laws with respect to public limited liability companies for the country in which the

SE has its registered office. Most of the countries in which an SE can have its registered office have a business entity that constitutes a public limited liability company and that currently is on the *per se* corporation list. However, an SE can have its registered office in the following countries that have a business entity that is a public limited liability company but that is not yet on the *per se* corporation list: Estonia, Latvia, Lithuania, Slovenia, and Liechtenstein.

DISCUSSION

The Service and Treasury have concluded that an SE is properly classified as a *per se* corporation because it will function as a public limited liability company. The Service and Treasury will issue temporary and proposed regulations that will modify § 301.7701-2(b)(8) to include the SE on the *per se* corporation list. Further, the temporary and proposed regulations will modify § 301.7701-2(b)(8) to include as *per se* corporations the Estonian Aktsiaselts, Latvian Akciju Sabiedriba, Lithuanian Akcine Bendroves, Slovenian Delniska Druzba, and Liechtenstein Aktiengesellschaft. These entities are the public limited liability companies in their respective countries.

The status of an SE may be relevant to the application of various federal income tax provisions, such as the subpart F same-country exception under section 954(c)(3). Treasury and the Service are considering these issues and invite comments on any additional areas in which guidance on the federal tax treatment of an SE may be warranted.

EFFECTIVE DATE

The temporary and proposed regulations to be issued adding the Estonian Aktsiaselts, Latvian Akciju Sabiedriba, Lithuanian Akcine Bendroves, Slovenian Delniska Druzba, and Liechtenstein Aktiengesellschaft to § 301.7701-2(b)(8) generally will apply to such entities formed on or after the date of this notice. However, they shall also apply to an entity formed before such date upon a 50 percent or greater change of ownership subsequent to such date. The temporary and proposed

regulations to be issued adding the SE to § 301.7701-2(b)(8) will apply to entities formed on or after October 8, 2004.

DRAFTING INFORMATION

The principal author of this notice is Ronald M. Gootzeit of the Office of Associate Chief Counsel (International). For further information regarding this notice, contact Ronald M. Gootzeit at (202) 622-3860 (not a toll-free call).

Weighted Average Interest Rates Update

Notice 2004-69

This notice provides guidance as to the corporate bond weighted average interest rate and the permissible range of interest rates specified under § 412(b)(5)(B)(ii)(II) of the Internal Revenue Code. In addition, it provides guidance as to the interest rate on 30-year Treasury securities under § 417(e)(3)(A)(ii)(II), and the weighted average interest rate and permissible ranges of interest rates based on the 30-year Treasury securities rate.

CORPORATE BOND WEIGHTED AVERAGE INTEREST RATE

Sections 412(b)(5)(B)(ii) and 412(l)(7)(C)(i), as amended by the Pension Funding Equity Act of 2004, provide that the interest rates used to calculate current liability and to determine the required contribution under § 412(l) for plan years beginning in 2004 or 2005 must be within a permissible range based on the weighted average of the rates of interest on amounts invested conservatively in long term investment grade corporate bonds during the 4-year period ending on the last day before the beginning of the plan year.

Notice 2004-34, 2004-18 I.R.B. 848, provides guidelines for determining the corporate bond weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability. That notice establishes that the corporate bond weighted average is based on the monthly composite corporate bond rate derived from designated corporate bond indices.

The composite corporate bond rate for September 2004 is 5.63 percent. Pursuant to Notice 2004-34, the Service has determined this rate as the average of the

monthly yields for the included corporate bond indices for that month.

The following corporate bond weighted average interest rate was determined for

plan years beginning in the month shown below.

Month	For Plan Years Beginning in: Year	Corporate Bond Weighted Average	90% to 110% Permissible Range
October	2004	6.21	5.59 to 6.21

30-YEAR TREASURY SECURITIES WEIGHTED AVERAGE INTEREST RATE

Section 417(e)(3)(A)(ii)(II) defines the applicable interest rate, which must be used for purposes of determining the minimum present value of a participant's benefit under § 417(e)(1) and (2), as the annual rate of interest on 30-year Treasury securities for the month before the date of distribution or such other time as the Secretary may by regulations prescribe.

Section 1.417(e)-1(d)(3) of the Income Tax Regulations provides that the applicable interest rate for a month is the annual interest rate on 30-year Treasury securities as specified by the Commissioner for that month in revenue rulings, notices or other guidance published in the Internal Revenue Bulletin.

Section 404(a)(1) of the Code, as amended by the Pension Funding Equity Act of 2004, permits an employer to elect to disregard subclause (II) of § 412(b)(5)(B)(ii) to determine the maximum amount of the deduction allowed under § 404(a)(1).

The rate of interest on 30-year Treasury securities for September 2004 is 4.90 percent. Pursuant to Notice 2002-26, 2002-1 C.B. 743, the Service has determined this rate as the monthly average of the daily determination of yield on the 30-year Treasury bond maturing in February 2031.

The following 30-year Treasury rates were determined for the plan years beginning in the month shown below.

Month	For Plan Years Beginning in: Year	30-Year Treasury Weighted Average	90% to 105% Permissible Range	90% to 110% Permissible Range
October	2004	5.14	4.62 to 5.39	4.62 to 5.65

Drafting Information

The principal authors of this notice are Paul Stern and Tony Montanaro 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. Mr. Stern may be reached at 1-202-283-9703. Mr. Montanaro may be reached at 1-202-283-9714. The telephone numbers in the preceding sentences are not toll-free.

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

Rev. Proc. 2004-61

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 2004. 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 national 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 carry-forwards 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; and Rev. Proc. 2002-72, 2002-2 C.B. 931, allocated among the States the national limitation for 1998, 1999, 2000, 2001, 2002, and 2003, respectively.

SECTION 3. NATIONAL QUALIFIED ZONE ACADEMY BOND LIMITATION FOR 2004

The 2004 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 2004 LIMITATION
Alabama	\$7,004,000
Alaska	\$613,000
Arizona	\$8,044,000
Arkansas	\$5,822,000
California	\$50,399,000
Colorado	\$4,772,000
Connecticut	\$3,054,000
Delaware	\$799,000
District of Columbia	\$1,062,000
Florida	\$22,524,000
Georgia	\$10,277,000
Hawaii	\$1,510,000
Idaho	\$1,609,000
Illinois	\$17,445,000
Indiana	\$6,041,000
Iowa	\$2,922,000
Kansas	\$2,944,000
Kentucky	\$6,249,000
Louisiana	\$8,504,000
Maine	\$1,861,000
Maryland	\$4,378,000
Massachusetts	\$7,092,000
Michigan	\$12,608,000
Minnesota	\$3,557,000
Mississippi	\$5,615,000
Missouri	\$6,030,000
Montana	\$1,335,000
Nebraska	\$1,981,000
Nevada	\$2,058,000
New Hampshire	\$799,000
New Jersey	\$7,453,000
New Mexico	\$3,590,000
New York	\$29,441,000
North Carolina	\$12,750,000
North Dakota	\$799,000
Ohio	\$12,028,000
Oklahoma	\$5,352,000

STATE	MAXIMUM FACE AMOUNT OF BONDS THAT MAY BE ISSUED PURSUANT TO THE CALENDAR YEAR 2004 LIMITATION
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Oregon	\$4,159,000
Pennsylvania	\$12,608,000
Rhode Island	\$1,270,000
South Carolina	\$6,216,000
South Dakota	\$930,000
Tennessee	\$9,182,000
Texas	\$36,795,000
Utah	\$2,495,000
Vermont	\$668,000
Virginia	\$7,683,000
Washington	\$7,191,000
West Virginia	\$3,207,000
Wisconsin	\$5,111,000
Wyoming	\$482,000
American Samoa	\$385,000
Guam	\$405,000
Northern Marianas	\$373,000
Puerto Rico	\$20,132,000
Virgin Islands	\$387,000
Total	\$400,000,000

SECTION 4. EFFECTIVE DATE

This revenue procedure is effective as of October 7, 2004, and applies to Bonds issued pursuant to the national limitation for calendar year 2004 on or after January 1, 2004.

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

Notice of Proposed Rulemaking

Timely Mailing Treated As Timely Filing

REG-138176-02

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations amending Treasury Regulation §301.7502-1 to provide that, other than direct proof of actual delivery, a registered or certified mail receipt is the only *prima facie* evidence of delivery of documents that have a filing deadline prescribed by the internal revenue laws. The proposed regulations are necessary to provide greater certainty on this issue and to provide specific guidance. The proposed regulations affect taxpayers who mail Federal tax documents to the Internal Revenue Service or the United States Tax Court.

DATES: Written or electronic comments and requests for a public hearing must be received by December 20, 2004.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-138176-02), room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-138176-02), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC, or sent electronically, via the IRS Internet site at: www.irs.gov/regs or via the Federal eRulemaking Portal at <http://www.regulations.gov/> (IRS — REG-138176-02).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Charles A. Hall, (202) 622-4940; concerning submissions, Sonya Cruse, (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)). Comments on the collection of information should be sent to the **Office of Management and Budget**, Attn: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the **Internal Revenue Service**, Attn: IRS Reports Clearance Officer, SE:CAR:MP:T:T:SP, Washington, DC 20224. Comments on the collection of information should be received by November 22, 2004. Comments are specifically requested concerning:

Whether the proposed collection of information is necessary for the proper performance of the functions of the Internal Revenue Service, including whether the information will have practical utility;

The accuracy of the estimated burden associated with the proposed collection of information (see below);

How the quality, utility, and clarity of the information to be collected may be enhanced;

How the burden of complying with the proposed collection of information may be minimized, including through the application of automated collection techniques or other forms of information technology; and

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of service to provide information.

The collection of information in this proposed regulation is in §301.7502-1(e). This collection of information is voluntary. The likely recordkeepers are taxpayers who want to have evidence to establish the postmark date and *prima facie* evidence of delivery when using registered or certified mail.

Estimated total annual recordkeeping burden: 1,084,765 hours.

Estimated average annual burden hours per recordkeeper: 6 minutes (.10 hours).

Estimated number of recordkeepers: 10,847,647.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Background

This document contains proposed regulations amending 26 CFR part 301 under section 7502 of the Internal Revenue Code. Section 7502(a) first appeared as part of the recodification of the Code in 1954. Section 7502(a) is commonly known as the timely mailing/timely filing rule. Section 301.7502-1 of the Procedure and Administration Regulations provides rules for taxpayers to follow to qualify for favorable treatment under section 7502. There is a conflict among the Circuits of the United States Court of Appeals as to whether the provisions in section 7502 provide the exclusive means to establish *prima facie* evidence of delivery of a document to the IRS or the United States Tax Court. In particular, courts have reached differing conclusions regarding whether a taxpayer may raise a presumption of delivery of Federal tax documents to the IRS and the United States Tax Court only in situations in which the taxpayer uses registered or certified mail. These proposed regulations clarify the existing regulations and provide guidance on the need to use registered or certified mail to file documents with the IRS and the United States Tax Court to enjoy a presumption of delivery.

Explanation of Provisions

These proposed regulations amend §301.7502-1(e)(1) to clarify that, other than direct proof of actual delivery, the exclusive means to establish *prima facie* evidence of delivery of Federal tax documents to the IRS and the United States Tax

Court is to prove the use of registered or certified mail. The IRS currently accepts only a registered or certified mail receipt to establish a presumption of delivery if the IRS has no record of ever having received the document in question. This policy not only is consistent with section 7502(c) but also provides taxpayers with certainty that, under the Code, a certified or registered mail receipt will establish *prima facie* evidence of delivery. Accordingly, the proposed regulations merely clarify and confirm current IRS practice under the existing regulations. These proposed regulations provide that the final regulations, to which these proposed regulations relate, will be effective for all documents mailed after the publication date of these proposed regulations.

Under section 7502(f)(3), the IRS may extend to a service provided by a private delivery service (PDS) a rule similar to the *prima facie* evidence of delivery rule applicable to registered and certified mail. To date the IRS has not received any comments or suggestions for extending this rule even though the IRS and the Treasury Department previously requested comments in a prior notice of proposed rulemaking under section 7502. See 64 FR 2606 (Jan. 15, 1999). As the IRS is clarifying what documentation it will accept as proof of delivery, it is appropriate to solicit comments on this issue again. Accordingly, the IRS and the Treasury Department encourage the public to make comments regarding whether the IRS and the Treasury Department should extend the *prima facie* evidence of delivery rule to a service provided by a PDS. These comments should address the reasons why the IRS should treat a service provided by a PDS as substantially equivalent to registered or certified mail, including a comparison of the benefits to taxpayers and the IRS of the PDS service with the benefits of registered and certified mail.

Special Analyses

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

It is hereby certified that the collection of information contained in this regulation will not have a significant economic impact on a substantial number of small entities. Accordingly, a regulatory flexibility analysis is not required. Although the collection of information in this notice of proposed rulemaking affects a substantial number of small entities, the economic impact on these small entities is not substantial. If a small entity uses registered or certified mail to file a document with the IRS, the additional burden (filling out the appropriate United States Postal Service forms) over and above using regular mail is not substantial. Furthermore, the extra cost to use registered or certified mail is not substantial as certified mail costs only \$2.30 and registered mail can be used for as little as \$7.50. Finally, the added burden of retaining the certified or registered mail sender's receipt will be minimal as the receipt can be associated with the small entity's copy of the document that it filed with the IRS.

Pursuant to section 7805(f), this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses.

Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and 8 copies) or electronic comments that are submitted timely to the IRS. The IRS and the Treasury Department request comments on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of the regulations is Charles A. Hall of the Office of the Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division).

* * * * *

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

PART 301B—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

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

Par. 2. Section 301.7502-1 is amended by:

1. Adding two new sentences at the end of paragraph (e)(1).
2. Adding paragraph (g)(4).

The additions read as follows:

§301.7502-1 Timely mailing of documents and payments treated as timely filing and paying.

* * * * *

(e) * * * (1) * * * Other than direct proof of actual delivery, proof of proper use of registered or certified mail is the exclusive means to establish *prima facie* evidence of delivery of a document to the agency, officer, or office with which the document is required to be filed. No other evidence of a postmark or of mailing will be *prima facie* evidence of delivery or raise a presumption that the document was delivered.

* * * * *

(g) * * *

(4) *Registered or certified mail as the means to prove delivery of a document.* The last two sentences of paragraph (e)(1) of this section, when published as final regulations, will apply to all documents mailed after September 21, 2004.

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

(Filed by the Office of the Federal Register on September 20, 2004, 8:45 a.m., and published in the issue of the Federal Register for September 21, 2004, 69 F.R. 56377)

Electronic and Magnetic Specifications for Filing Form 8851, Summary of Archer MSAs

Announcement 2004-83

The following are updates to Rev. Proc. 2001-31, electronic and magnetic specifications for filing Form 8851, *Summary of Archer MSAs*. The format for filing these forms remains the same, however, there are changes to the types of acceptable media and editorial changes.

1. The current reporting requirement is for Archer MSAs established from January 1, 2004, through June 30, 2004.
2. The Martinsburg Computing Center has been renamed Enterprise Computing Center — Martinsburg (ECC-MTB).
3. Call Site was renamed Information Reporting Program (IRP) Customer Service Section and can be reached at our toll-free number 866-455-7438.
4. ECC-MTB no longer accepts magnetic tapes, 8mm, 4mm or Quarter Inch Cartridges (QIC) for the filing of Forms 8851.
5. Electronic filing via the FIRE System is now an internet connection at <http://fire.irs.gov>. Filing procedures are essentially the same as the dial up connection. Refer to Publication 3609, Rev. 10-2004 for detailed instructions.

Questions concerning the filing of Form 8851 can be directed to the IRP Customer Service Section toll-free at 866-455-7438.

IRS and The George Washington University Law School To Sponsor Institute on International Tax Issues

Announcement 2004-84

The Internal Revenue Service announces the Seventeenth Annual Institute on Current Issues in International Taxation, jointly sponsored by the Internal

Revenue Service and The George Washington University Law School, to be held on December 9 and 10, 2004, at the J.W. Marriott Hotel in Washington, DC. Registration is currently underway for the Institute, which is intended for international tax professionals.

The program will present a unique opportunity for top IRS and Treasury officials and tax experts, and leading private sector specialists, to address breaking issues and present key perspectives on new developments. The first day will feature sessions on the following:

- Current Competent Authority Issues (with the Competent Authorities of France, Japan, the United Kingdom, and the United States);
- Application of Functional Analysis to Corporate Restructurings;
- Latest IRS Transfer Pricing Guidance;
- Off-Shore Service Centers; and
- Updates on Outbound Issues.

The Honorable Gregory F. Jenner, Acting Assistant Secretary (Tax Policy), U.S. Department of the Treasury, will deliver the luncheon address. The day will begin with an address by the Honorable George K. Yin, Chief of Staff, Joint Committee on Taxation.

The second day will focus on the following topics:

- Updates on Inbound Issues;
- Current Issues for Check-the-Box Planning;
- Cross-Border Mergers, Acquisitions, and Financing Transactions; and
- Application of Tax Shelter Rules to International Transactions.

The Honorable Mark W. Everson, Commissioner, Internal Revenue Service will deliver the luncheon address. The second day will also include an "Ask the IRS" panel featuring senior officials from the Service.

Those interested in attending or obtaining more information should contact The George Washington University Law School, at <http://www.law.gwu.edu/ciit>.

Foundations Status of Certain Organizations

Announcement 2004-85

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 US Infantry, Bel Air, MD
Abundant Radio Ministries, Inc., Chaska, MN
Action Waupaca, Inc., Waupaca, WI
Adam Smith Institute Tr., Bethesda, MD
Adaptive Community Approach Program, Incorporated, Waukesha, WI
Ads-Martin Fromm Foundation for Education, Kansas City, MO
Adult Provider Association, Rochester, MN
Affordable Housing Solutions, Inc., Los Angeles, CA
African Association Against Epidemics, Detroit, MI
African Institute of Strategic Studies, Burtonville, MD
Afrocentric Culture Organization, Madison, WI
Agents of Change, Inc., Corpus Christi, TX
Aim Asso, Inc., Glen Dale, MD
Alagappa Foundation, Escondido, CA
Albert Lea Aids Services, Albert Lea, MN
All Gods Children, Inc., Wilmington, DE
All Hallows Hall, Inc., Palm Beach, FL
Allen Community Development Corporation, Washington, DC
Alliance for Lymphoma Survivors, Washington, DC
Alternative Building Coalition for Education, Inc., Frederick, MD

American Academy of Distance Learning & Training, Inc., Valley City, ND
American Devoting Volunteers for International Culture and Education, Fort Lauderdale, FL
American Emergency Relief Fund, Eldridge, MO
American Friends of the US-Israel Education Foundation, Minneapolis, MN
American Liverpool Foundation, New York, NY
American Soft Tennis Association, Beverly Hills, CA
Angelos Dream, Inc., Baltimore, MD
Anointed Hands Early Learning Center, Decatur, GA
Apopka Talons Track Club, Apopka, FL
Appalachian Chapter Signal Corps Regimental Association, Ft. Ritchie, MD
ARC Reading Supervised Aartments Corporation, Woodbury, NJ
Archer Heights Maplewood Group, Inc., Maplewood, MN
Arkansas Cattle Women's Foundation, Little Rock, AR
Arundel Contemporary Arts Association, Inc., Annapolis, MD
Attitude, Inc., Grand Rapids, MI
Awakening Ministries, Inc., Kentwood, MI
B Healthy, Detroit, MI
Barnabas Project Society, Bixby, OK
Barrow Curling & Hockey Association, Barrow, AK
Basic Neighborhood Services, Inc., Muskegon, MI
Beauchamp Charity Foundation, Coral Gables, FL
Begin Again Ministries, Inc., Springfield, MO
Beltrami Nursing Home Auxiliary, Bemidji, MN
Ben Coleman Basketball Camp, Shakopee, MN
Best Interest of the Child, Inc., Overland Park, KS
Better Community Foundation, Marina Del Rey, CA
Biblical Apostolic Organization, Inc., Hillsdale, MI
Black Education Scholarship Team, Tehachapi, CA
Black Men in Motion, Inc., Wilmington, DE
B O L T, Inc., Detroit, MI
Breadlebane Riding Program, Inc., Champlin, MN
Break the Chain, Springfield, MO
Breast Cancer Awareness Program for Poland, Inc., Washington, DC
Butler County Housing & Community Development Corporation, Butler, PA
Cafe Kosmos, Inc., Grand Forks, ND
Candle Project, Inc., Kalamazoo, MI
Capital Area Swim Team, Mason, MI
Card Pal, Inc., Arlington, VA
Carmelites of Mary Immaculate of North America, Lake Orion, MI
Carroll County Resource Center, Inc., Carroll, IA
C C U Community Development Corporation, Sicklerville, NJ
Cedric the Entertainer Charitable Foundation, Inc., St. Louis, MO
Center Court Youth Tennis Academy, Inc., Wichita, KS
Center for Public Health in Asia, Inc., Baltimore, MD
Challenger Learning Center of Anne Arundel County Maryland, Inc., Annapolis, MD
Channel K16CO, Inc., Garfield, MN
Charlie Johnson Scholarship Fund, Inc., Bladensburg, MD
Child Development Foundation, Herndon, VA
Child Is a Child, St. Louis, MO
Children of Chernobyl Project of Greater Chattanooga, Chattanooga, TN
Childrens Art Foundation, Overland Park, KS
Childrens Garden, Inc., Council Bluffs, IA
Christian Community Coalition, Inc., Rockville, MD
Christian Thrift Center, Inc., Frederick, MD
Christopher House, Inc., Kearney, NE
Christos Community & Personal Development Services, Inc., Jackson, MI
Church Without Walls, St. Louis, MO
Churches of Soulard, Inc., St. Louis, MO
City Market Arts and Education Foundation, Inc., Kansas City, MO
Clan Shaw Society, Olney, MD
Clean Activities, Inc., St. Paul, MN
Close to My Heart, Saint Paul, MN
Colfax Community Chest, Inc., Colfax, IA
Collins Childrens Workshop, St. Cloud, MN
Coming Home, Inc., Ocean City, NJ
Commercial Sexual Exploitation Resource Institute, Minneapolis, MN
Committed Black Women, Inc., Arnold, MD
Committee for America the Beautiful, Omaha, NE
Communities Taking Action, Inc., Shelbina, MO
Community Empowerment Educational Strategies, Washington, DC
Community Services Representatives, Inc., Baltimore, MD
Community Support Outreach, Inc., Portland, OR
Community Thrift Store, Inc., Madison, WI
Comprehensive Family Preservation Center, Incorporated, Baltimore, MD
Concerned About the Future of Our Children, Inc., Baltimore, MD
Concerned Citizens Committee, North Beach, MD
Conscious Business Alliance, Edina, MN
Council Oak Center for Independent Living, Inc., Granger, IN
Crafts for Economic Empowerment, Inc., Washington, DC
Creative Care Vision, Inc., Clinton, MD
Crimson & Cream Foundation, St. Paul, MN
Critical Life Choices Foundation, Grosse Pointe Farms, MI
Crumbs Charity Corporation, Baltimore, MD
Curtain Up, Inc., Centerville, IA
D and D Evangelistic Crusades, Inc., Lebanon, MO
D Paws Dardenne Prairie Adoption Wellness Shelter, Wentzville, MO
D A D C, Sikeston, MO
Dade ARC Foundation, Inc., Miami, FL
Dakota Cup Charities, Inc., Mobridge, SD
Dan Trail Memorial & Scholarship Fund, Beloit, KS
Danville Senior Housing, Inc., Norfolk, VA
David Greene Foundation, Cambridge, MD
Dearing Detroit Dance, Detroit, MI
Defiance Emergency Management Association, Defiance, MO
Domestic Violence Coordinating Council of Greater Omaha, Omaha, NE
Dove Meadow Ministries, Whitewright, TX
Down River Nutrition Program, Inc., Marine City, MI
Downtown Promoters, Inc., Hampton, VA

Dream Dreams Foundation for Underprivileged Children, Inc., Baltimore, MD
 Dupont Park Adventist Apartments, Inc., Washington, DC
 Dwight Mosley Memorial Fund, Washington, DC
 East Prairie Enterprise Community Health Consortium, E. Prairie, MO
 Education for Peace, Washington, DC
 Educational Resources Unlimited, Chesapeake, VA
 Effective Technological Training, Inc., W. Bloomfield, MI
 Elyse Foundation, Battle Creek, MI
 Endeavor for Social Equality, Inc., Minneapolis, MN
 Environment and Our Common Past, Washington, DC
 Environmental Education Camps, Incorporated, Baltimore, MD
 E S H Posse, Inc., Omaha, NE
 Ethiopian Social Services, Inc., Silver Spring, MD
 ETP International, Inc., East Granby, CT
 Family Assistance, Inc., Middletown, MD
 Fang Theatre Company, Ltd., New York, NY
 Fearless Leadership Institute, Eagan, MN
 Feminists for Life of Wisconsin, Inc., Wauwatosa, WI
 Financial Education Services, Brookings, SD
 First Step Another Step, Detroit, MI
 Foley - Mason Scholarship Fund, Inc., Cloquet, MN
 Forflint, Flint, MI
 Foundation for Glastonbury Public Schools, Inc., Glastonbury, CT
 Foundation for Integrated Services, Olney, MD
 Foundation Khadimou Rassoul North America, Washington, DC
 Foundation Oya-Ras Xango, Washington, DC
 Franchise Emergency Action Team, Milford, CT
 Free Hope Outreach Community Development Corporation, Bladensburg, MD
 Freed Hardeman University Investment Corporation, Inc., Henderson, TN
 Freedom Affordable Housing Corporation, Baltimore, MD
 Friends of Erevna International Peace Center, Bethesda, MD
 Friends of the Centralia Public Library, Centralia, MO
 Friends of the Eden Prairie Community Band, Richfield, MN
 Friends of the Lake City Public Library, Lake City, MN
 Friends of the Perry Public Library, Perry, IA
 Frogtown Puzzled Images, Inc., St. Paul, MN
 Froom Parise Society, Inc., Wilmington, DE
 Fulbright International, Inc., Baltimore, MD
 Future Dreams, Inc., Detroit, MI
 Gambia Foundation, Inc., Washington, DC
 Gamma Chi Educational Foundation, Inc., West Friendship, MD
 Gbakanda Afrikan Tiata International, Inc., Stone Mountain, GA
 Giles County Volunteer Disaster Relief, Pearisburg, VA
 Glen Park Coalition of Concern, Inc., Gary, IN
 Glenn & Laura L. Mullins Community Foundation, Inc., Ypsilanti, MI
 Global Operations Fire-Rescue Services, Newport, RI
 Glory of God Church, Inc., Sarasota, FL
 Gods Woman Ministries, Inc., St. Louis, MO
 Gomidas Institute, Trenton, NJ
 Good Samaritan Children's Mission, Sugar Land, TX
 Good Samaritans Medical Foundation, Minneapolis, MN
 Grams and Grands Mid-City Housing Corporation, St. Louis, MO
 Grand Rapids Hoops Care Foundation, Grand Rapids, MI
 Grandview Athletic Association, Dittmer, MO
 Greater Denver Activities Foundation, Inc., Denver, IA
 Greater Grand Rapids Amputee Golf Association, Inc., Kentwood, MI
 Greater New Light GNL Community Development Corporation, Detroit, MI
 Greater Pothole Region Family Center, Inc., Massena, IA
 Greenfield Public Library Foundation, Inc., Greenfield, WI
 Grenadian-American Development Organization, Inc., Washington, DC
 Halfmoon Homestead Sanctuary, Inc., Tomahawk, WI
 Happy Angels, Inc., Miami, FL
 Harmony Traveling Theatre Company, Hyattsville, MD
 Harvesters Team, Inc., Plymouth, MN
 Harvesting a Cure, Bloomfield Hills, MI
 Harvey Community Center, Harvey, IL
 HBCU-MI Consortium for National and International Programs, Bethesda, MD
 Healing Resource Center, Inc., Bethesda, MD
 Health Care for all Education Fund, Inc., Towson, MD
 Hear Me & Co., San Francisco, CA
 Heartland Animal Society, Poplar Bluff, MO
 Heet Academic Track Club, Inc., Bowie, MD
 Hemispheric Studies Institute, Washington, DC
 Heritage in the Woods Association, Laingsburg, MI
 Holistic Center, Inc., Ridgley, MD
 Holistic Home Health Systems, Springfield, MI
 Holy Spirit School Class of 1966 Memorial Fund, Eagan, MN
 Home of Agape, Grand Rapids, MI
 Homes for You, Springfield, MO
 Hometown Environmental Program, Jackson, MS
 Hook & Ladder Foundation, Inc., Virginia Beach, VA
 Horn of Africa Support Program, Arlington, VA
 Hortonville Area Educational Foundation, Inc., Hortonville, WI
 Hospice Coalition of Michigan, Lansing, MI
 Howard High Alumni Association, Incorporated, Wilmington, DE
 Humanity Resources Development, Inc., Lake Worth, FL
 Iglesia Evangelica Pentecostes Jehova Nissi, Grand Island, NE
 Iluminadas Performing Arts School, Inc., Minneapolis, MN
 I M A G E S, Inc., Wichita, KS
 Impact Alliance, Inc., Detroit, MI
 Innovations in Community Support, Inc., Waukesha, WI
 Innovative People Solutions, Inc., Lawrence, KS
 Inspiring Self-Sufficiency in Sisters, Inc., Washington, DC
 Institute for Civil Society, Mountain View, CA
 Institute for Faith and Psychological Sciences, Arlington, VA
 International Association of Fire Fighters, Grottoes, VA
 International Contingency and Development Fund, Bethesda, MD

International Gallery of Contemporary Art-Minneapolis, Minneapolis, MN
Iowa Watersheds, Iowa City, IA
Jackies Angels, Vienna, VA
Jackson Firefighters Association Corp., Cedarburg, WI
Jersey Jazz Arts Lyceum, Eatontown, NJ
Jesus on the Move Ministries, Inc., Fort Dodge, IA
Jimmy Gaul Memorial Foundation, Grand Rapids, MI
John Wesley Development Corporation, Baltimore, MD
Journey Ministries, Inc., Detroit, MI
Jump Start, Inc., Benton Harbor, MI
Juvenile Pyramid Foundation, Fort Washington, MD
Kansas City Pet Adoption League, Kansas City, MO
Kanza Rail-Trails Conservancy, Inc., Emporia, KS
Kaulele, Kailua, HI
KB3BOI Repeater Group, Inc., Pomfret, MD
Kearney Area Interfaith Caregivers, Kearney, NE
Kentucky Federation of Families for Children's Mental Health, Inc., Georgetown, KY
Kidie Koral Child Care Center, Inc., Landover, MD
Kids First Foundation, Minneapolis, MN
Kids N Care, Inc., Mandan, ND
Koinonia, Inc., Jackson, MI
Korean American Advanced Institute of Science and Engineering, Inc., Rockville, MD
Kuumba Center, Inc., Milwaukee, WI
Lakes Area of Oakland County Community Foundation for Children, Farmington Hills, MI
Lakeshore Center for Attitudinal Healing, Inc., Muskegon, MI
Lamancha Child Care, Inc., Woodbine, MD
Law Enforcement Family Training Foundation, Topeka, KS
Lawrence Scotty Scot Jazz Scholarship Foundation, Rehoboth Beach, DE
Le Legion Du Lugnuts, Lansing, MI
League for Theanthropological Religious and Constitutional Studies of Subst, Washington, DC
Learning for Life Institute, Inc., Overland Park, KS
Lester Prairie Education Foundation, Inc., Lester Prairie, MN
Life With Dignity Association, Manassas, VA
Linsey Porter Charity Fund, Inc., Oak Park, MI
Little Eagle Resident Organization, Little Eagle, SD
Long Institute for Children and Technology, Washington, DC
LSS Housing Eau Claire, Inc., Milwaukee, WI
Lucerne Valley Citizen on Patrol Unit 414, Lucerne Valley, CA
Macedonia Firemens Association, Macedonia, IA
Macedonia International, Inc., Grand Rapids, MI
Macedonia P Corporation, Baltimore, MD
Madison Area Interfaith Network, Inc., Madison, WI
Malden Band Boosters, Malden, MO
Maple City Assisted Living, Adrian, MI
Mar-Va Theater Performing Arts Center, Inc., Pocomoke City, MD
Marble Hill Main St., Inc., Marble Hill, MO
Marianne Simmons Pretzer Educational Foundation, Manhattan, KS
Mary and Patty Bowden Foundation, San Leandro, CA
Maryland Longterm Care Advocacy Services, Inc., Baltimore, MD
Maryland Youth Baseball, Inc., Huntington, MD
Mastar, Wilmington, DE
Match for Life, Southfield, MI
Mayors Scholarship Fund, Pinconning, MI
McAler School of Irish Dance Parents Association, Hockessin, DE
McClure River Volunteer Fire Dept., Inc., Clinchco, VA
McDonald County Technical Rescue, Pineville, MO
McGovern Family Foundation, Inc., Washington, DC
Med-Gard, Inc., Chevy Chase, MD
Med Star Ambulance & Rescue, Inc., Ladysmith, WI
Mekane Hizunan Welfare & Assistance Organization, Washington, DC
Melody Ranch Motion Picture Museum, Newhall, CA
Melvindale Alliance for Progress, Lincoln Park, MI
Metamorphosis Institute, Inc., Ridge, NY
Methodist Boys High School Alumni Association-Washington Metropolitan Area, Inc., Bowie, MD
Michigan National Organization for Women Foundation, Inc., Birmingham, MI
Michigan Resources Foundation, Inc., Nashville, MI
Mid-Town Yard Maintenance Corporation, W. Allis, WI
Mid-Wisconsin Chapter AIB, Inc., Elroy, WI
Midwest Christian Fellowship of the Blind, Omaha, NE
Minnesota Agriculture 2010, Prior Lake, MN
Minnesota Amateur Fencing, Inc., Plymouth, MN
Minnesota Center for the Book, Inc., Saint Paul, MN
Minnesota Habitat Helpers, Inc., Rochester, MN
Minnesota Hmong Youth Crime Prevention & Educational Support, Inc., St. Paul, MN
Missouri Associated Corporation for Veterans, Waynesville, MO
Mosods Imrei Emes, St. Louis, MO
Mount Carmel International, Incorporated, Oxon Hill, MD
Mount Hermon Caring & Sharing Development Corporation, Flint, MI
Mount Vernon Inter-American Institute on Migration & Labor, Inc., Washington, DC
Moving in Action Corporation, Baltimore, MD
Mt. Zion Economic Development Corporation, Ontario, CA
Muskegon Area Fire Chiefs Association, Inc., Muskegon, MI
Muslim Community Services, Inc., Chesterfield, MO
My Soul Sings, Inc., St. Louis, MO
National Association of Hispanic Serving Health Profession, Inc., Washington, DC
National Coalition of Black American Men, Inc., Milwaukee, WI
National Leadership Foundation, Inc., St. Louis, MO
National Teaching and Learning Institute, Washington, DC
Native American Health Management Association, Minneapolis, MN
Native Americans United, Springfield, MO
Nebraska Mormon Trails Association, Inc., Kearney, NE
Nebraska Parent Network, Omaha, NE
Network of Associates for the Health of Expatriates, Mammoth Lakes, CA

Networks Organized to Use Resources & Information to Strengthen Hope, Inc., Racine, WI
 New Beginning Assisted Living Center, Manson, IA
 New Howard Suamico Library Fund, Green Bay, WI
 New Walnut Hill Community Development Corporation, Milwaukee, WI
 Newsome Health Service, Inc., Kansas City, MO
 North Central Virginia Association of Philippine Physicians, Inc., Richmond, VA
 North High School Athletic Foundation, Sioux City, IA
 Northeast Neighborhood Youth Program, Bloomington, MN
 Northern Area Community Housing Corporation, Detroit, MI
 Northfield Citizens Online, Northfield, MN
 Northwest Nutritional Center, Houston, TX
 Oneota Valley Cultural Club, Inc., Decorah, IA
 Open Fields, Richfield, MN
 Open Space Management, Inc., El Cajon, CA
 Operation Love, Inc., Washington, DC
 Operation Rudolph, Duluth, MN
 Orbit, Inc., St. Louis, MO
 Organization for Universal Communal Harmony Touch, Fairfax, VA
 Palama Scholarship Foundation, Honolulu, HI
 Parents Coalition for Airbag Warnings, Washington, DC
 Parish Green, Inc., Camden, DE
 Parker Square Tenant Association, Kansas City, MO
 Parkside Development Company, Inc., Detroit, MI
 Passaic County Collaborative Coalition, Inc., Freehold, NJ
 Pattys Place, Lebanon, MO
 Peacemobile, Inc., Omaha, NE
 Pemiscot County Economic Development, Inc., Caruthersville, MO
 People Against Violence, Inc., Waterloo, IA
 Phap Hoa Buddhist Association, Inc., Alexandria, VA
 Phoenix Foundation, Exeter, MO
 Pilgrimage, Inc., Ann Arbor, MI
 Plans into Action, Inc., Fort Washington, MD
 Porcinus Sanctum Limited, Joppa, MD
 Power of the Gospel, Inc., Bloomington, MN
 Power With People, Seattle, WA
 Powerplay Foundation, Inc., Minnetonka, MN
 Preservation Chelsea, Chelsea, MI
 Presidents All-American Musicians, Springfield, MO
 Pristic Bible Society, Springfield, MO
 Professional Perinatal Services, Inc., Lakeview, MI
 Project Camp, Montgomery, AL
 Project Help, Springfield, MO
 Prosperity and Success Unlimited, Concord, NC
 Prosperity Institute, Arlington, VA
 Puentes, Bethesda, MD
 Quality Health Management, Inc., Rochester, MN
 Quality Human Services, Inc., Oak Park, MI
 Rankin Sports, Inc., –The All American Football Camp, Colonial Heights, VA
 Reading to Reduce Recidivism, Pontiac, MI
 Redwood Basketball Association, Redwood Falls, MN
 Remington Home Corporation, Remington, VA
 Research Information and Education, Inc., Claremont, CA
 Research Institute, Woodbury, MN
 Resource for Community Connections, Inc., Wausau, WI
 Rescue Disadvantaged Children Foundation, San Diego, CA
 Revolution, Inc., Austin, TX
 Rise for Recovering Women and Children, Sterling Heights, MI
 RJS Community Outreach, Inc., Detroit, MI
 Road Warriors Basketball Team, Southfield, MI
 Robin Nest Child Care Center of Pontiac, Pontiac, MI
 ROC Group, Kirkwood, MO
 Roger Pettay Ministries, Inc., Hutchinson, KS
 Russian Arts Society, Washington, DC
 Saint John Mission Society, Frankenmuth, MI
 SCHCC Benefit Club Foundation, Inc., Reedsburg, WI
 Second Sunday Ministries, Inc., Wilmington, DE
 Seeds of Humanity Foundation, Inc., Springfield, VA
 Senior Care Group, Inc., Hockessin, DE
 Sisters of Soul, Minneapolis, MN
 Sizzling Stars, Inc., Stillwater, MN
 SLM Grand Finney Development Corporation, St. Louis, MO
 Small Church Ministries, Inc., Grand Rapids, MI
 Snowmobile Educational Safety & Research Association, Ravenna, MI
 Society Foundation, Inc., Baltimore, MD
 Sofene Family Association, Inc., Bethesda, MD
 Solid Boundaries Association, Shawnee, KS
 Somali Relief and Rehabilitation of Minnesota, Minneapolis, MN
 Somerset Committee for the Homeless, Inc., Pocomoke City, MD
 Somerset County Crime Solvers, Inc., Crisfield, MD
 South Richmond Ministerial C & C, Richmond, VA
 South Sudanese American Friendship Association, Sioux Falls, SD
 Spirit Lake Victim Assistance Program, Inc., Fort Totten, ND
 Sports Enhancements, Inc., Greenbelt, MD
 St. Clair County Down Syndrome Support Group, Port Huron, MI
 St. Louis African American Museum, St. Louis, MO
 St. Louis Silver Hawks Athletics, Inc., St. Louis, MO
 St. Luke Community Development, Inc., Detroit, MI
 St. Peter and Paul Historical Foundation, Solon, IA
 Start Hummin Foundation, St. Louis, MO
 Step Into 2000, Inc., Wilmington, DE
 Strength and Hope Productions, Minneapolis, MN
 Strength for Today Ministries, Norfolk, VA
 Student Coalition Against Tobacco, Inc., Parkerburg, WV
 Student Disabilities Advocate, Inc., Wilmington, DE
 Student Services Corporation, Bay City, MI
 Summit University Basketball Association, St. Paul, MN
 Swartz Creek Community Playground, Swartz Creek, MI
 Systems Change Network, Des Moines, IA
 T A I L S, Inc., Grosse Ile, MI
 Talbot County Family Support Center, Inc., Easton, MD

Teacher Restoration Corps, Inc.,
 Green Bay, WI
 Technical Assistance for Pollution
 Prevention, Chichester, NH
 Thembalealethu Millenia the Faith-Hope
 Millenia, Washington, DC
 Today and Yesterdays Auto,
 New Prague, MN
 Toys for Tots Holiday Benefit Gala,
 Washington, DC
 Transition Services, Inc., Detroit, MI
 Tribe Theatre, Milwaukee, WI
 Trinity Bethel, Inc., Houston, TX
 Twenty-First Century Teens, Inc.,
 Hagerstown, MD
 Twin Cities Airport Task Force,
 Minneapolis, MN
 Twin Cities Black Film Project,
 Minneapolis, MN
 Two Shores Cultural Institute,
 Palo Alto, CA
 Umoja, Inc., St. Paul, MN
 United Credit Counseling Services, Inc.,
 Columbia, MD
 United States-Mexico Cultural
 & Educational Foundation,
 Washington, DC
 Unity Community Development Group,
 Detroit, MI
 University of Maryland Eastern Shore
 Parents Association, Waldorf, MD
 Unlimited Vision, Inc., Haslett, MI
 Uplands I Affordable Housing
 Corporation, Baltimore, MD
 Uplands II Affordable Housing
 Corporation, Baltimore, MD
 Urban Community Unification, Inc.,
 Newark, NJ
 USTA Grass Roots Program of Racine,
 Racine, WI
 Velo-Cardio-Facial Syndrome Mid-Atlantic
 Support Group, Inc., Stevenson, MD
 Versailles Area Ministerial Alliance,
 Versailles, MO
 Veteran Corps Foundation, Rehoboth, MA
 Vietnamese Community of Washington
 DC-Maryland & Virginia,
 Falls Church, VA
 Vineyard Via De Cristo, Inc.,
 Gaithersburg, MD
 Vision Entertainment Performing Arts
 Group, Inc., Los Angeles, CA
 Visionary International, Inc., Fordyce, NE
 Visionworks, San Antonio, TX
 Volunteer and Community Service
 Foundation of Nebraska, Lincoln, NE
 WAAR, Incorporated, New Orleans, LA
 Walter Reed Army Medical Center
 WRAMC Army Family Team Building,
 Washington, DC
 Waterford Youtheatre, Inc.,
 White Lake, MI
 Wayne County Crime Stoppers, Inc.,
 Detroit, MI
 Weatherization Assistance Program
 Technical Assistance Center,
 Washington, DC
 Wellspring Ministries, Inc.,
 Lutherville, MD
 West Michigan In-Line Hockey
 Association, Jenison, MI
 Wetland Restoration Management,
 Wayzata, MN
 Whispering Meadows Ranch, Inc.,
 Blue Springs, MO
 Who Cares, Inc., Detroit, MI
 Wichita Tigers Youth Football
 Association, Wichita, KS
 Wildlife & Habitat Preservation Society,
 Inc., Midland, MI
 Will Go, Inc., Fort Dodge, IA
 Willing Hands, Ltd., Germantown, MD
 Wings of Love, Inc., Ann Arbor, MI
 Winnebago Challenger Little League,
 Oshkosh, WI
 Winside Firefighters Association,
 Winside, NE
 Within Reach Institute, Florissant, MO
 Women Matter, Grand Rapids, MI
 Women Ministering Women, Inc.,
 Kechi, KS
 World Dental Outreach, Inc., Smyrna, GA
 Worldwide Institute for Personal
 Evangelism, West Plains, MO
 Yes Projects, St. Louis, MO
 Young People United, Ltd.,
 Minneapolis, MN
 Zion Ministries International, Inc.,
 Grand Rapids, MI

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 Inter-
 nal Revenue Service will issue a ruling or
 determination letter with the revised clas-
 sification as to foundation status. Grantors
 and contributors may thereafter rely upon
 such ruling or determination letter as pro-
 vided in section 1.509(a)-7 of the Income
 Tax Regulations. It is not the practice of
 the Service to announce such revised clas-
 sification of foundation status in the Inter-
 nal 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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Key to Abbreviations:

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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