

# Index to Appeals Technical Guidance Issues

Rev. Feb 2009

Name	Description	UIL	Type	Contacts
Abusive Hybrid Instrument Transactions- AKA International Debt Transactions	N/A	385.04-00	EM	<a href="#">Serafini, John</a>
			T1	
Abusive Roth IRA - Notice 2004-8	N/A	9300.32-00	LT	<a href="#">Parker, Luanne</a>
Accelerated Expenses and Timing of Income Recognition by Related Parties	N/A	N/A	SME	<a href="#">Joyce, Festus</a>
Accrual of Interest on Non-Performing Loans (Commercial Banking, Savings & Loans)	Whether an accrual basis bank or savings and loan institution should continue to accrue interest on delinquent loans placed in a non- accrual status.	451.11-03	CCI	<a href="#">Wilke, Doug</a>
Advance Payments from Construction Service Contracts (Construction/Real Estate)	This issue has been decoordinated. Whether an accrual basis taxpayer must report advance payments received from construction services contracts in gross income in the year of receipt?	451.13-08	CCI	<a href="#">Howard, Steve</a>
Aerospace	N/A	N/A	CCI	<a href="#">Gavin, Fred</a>
Agriculture Industry		N/A	SME	<a href="#">Yang, Jean Su</a>
Federal Income Tax Withholding on Compensation Paid to Nonresident Alien Crew by a Foreign Transportation Entity (Air Transportation)	Whether compensation paid by a foreign transportation entity to nonresident alien crew for services performed within the United States on trips between U.S. and foreign destinations should be subject to withholding tax under section 3402 or 1441?	3401.01-05	CCI	<a href="#">Howard, Steve</a>
Asbestos Removal	N/A	N/A	SME	<a href="#">Gallen, Daria</a>
Backdated Stock Options			EM	

Name	Description	UIL	Type	Contacts
	N/A	Started by LMSB before 4/1/07:.,162.25-19,422.04-00,451-14.04,Started by LMSB after 3/31/07:.,162.40-00,422.06-00,409A.01-00	T2	<a href="#">Neubauer, Leland</a>
Basis Shifting Transactions - IRC 302/318 (Notice 2001-45)	The transaction involves the use of the attribution rules of 318 of the Internal Revenue Code and 1.302-2(c) of the Income Tax Regulations to increase the basis of stock owned by a taxpayer that claims a loss upon disposition of that stock. In the transaction, there is a redemption of stock that is owned by a person that is not subject to U.S. tax or is otherwise indifferent to the Federal income tax consequences of the redemption. See Notice 2001-45. ASG completed.	6621.05-00	ACI	<a href="#">Glyer, Michael</a>
Blue Cross Blue Shield Health Insurance Abandonment Losses for Intangible Assets	ASG on hold per Director of TG	N/A	CCI	<a href="#">Phelan, Shawn</a>

Name	Description	UIL	Type	Contacts
Bogus Optional Basis Transactions - IRC 754 (Other than Redemption BOB)	N/A	N/A	EM	<a href="#">Noller, Barry</a>
Bond Option Sales Strategies (BOSS), Notice 1999-59: Tax Avoidance Using Distributions of Encumbered Property	ASG is waived.	9300.10-00	ACI	<a href="#">Noller, Barry</a>
Capitalization of Costs to Obtain Management Contracts (Securities and Financial Services)	The issue involves whether the costs Investment Advisors incur in starting new mutual funds are currently deductible as ordinary and necessary expenses under IRC section 162 or should be capitalized under IRC section 263(a).	263.22-00	CCI	<a href="#">Wilke, Doug</a>
Capitalization of Delay Rentals	Are delay rentals paid or incurred under an oil and gas lease subject to capitalization under I.R.C. section 263A as costs of producing property? Coordination Memo could not be located by Headquarters. ASG is complete	263A.01-05	CCI	<a href="#">Martinez, Anthony</a>

Name	Description	UIL	Type	Contacts
Capitalization of Replacement Costs for Underground Storage Tanks	Whether the costs incurred to: (a) remove and replace underground storage tanks (USTs) at retail gasoline stations; (b) clean up soil contaminated by releases from the tanks; and (c) install monitoring systems, wells or other equipment associated with groundwater cleanup are capital expenditures under 263(a) and 263A of the Internal Revenue Code or are currently deductible expenses under 162. Whether the costs incurred to: (a) remove, clean and dispose of USTs at retail gasoline stations ; (b) clean up soil and groundwater contaminated by releases from the tanks; and (c) install monitoring systems, wells or other equipment associated with groundwater cleanup are capital expenditures under 263(a) and 263A or are currently deductible expenses under 162, where the tanks will not be replaced with new tanks. Issue was decoordinated in Appeals August 31, 2007	263.23-00	CCI	<a href="#">Martinez, Anthony</a>
Captive Insurance	N/A	N/A	SME	<a href="#">Phelan, Shawn</a>
Casualty Loss: Single Identifiable Property/Capital vs. Repair	There are two issues involving the deduction of a casualty loss for the utilities and	00165.07-00,00162.16-04	EM T2	<a href="#">Ellis, Jack</a>
Cell Site Equipment - Asset Class	Telephone Central Office Equipment, with a class life of 10 years, or property described in Asset Class 48.121, Computer-based Telephone Central Office Switching Equipment, with a class life of 5 years.	N/A	EM	<a href="#">Ellis, Jack</a>
Changes in Method of Accounting	N/A	N/A	SME	<a href="#">Hallick, Pat</a>
Charitable Contributions of Conservation Easements: Notice 2004-41 - a) Open Space	AClcc (Colorado open space easements only). EM (All other conservation	9300.40-00	AClcc EM	<a href="#">Govern, Gene</a> <a href="#">Harrigan, Timothy (Ted)</a>

Name	Description	UIL	Type	Contacts
Charitable Remainder Trusts Reg. 1.643(a)-8	Notice 2000-15. Character of distributions from a charitable remainder trust involving a	9300.06-00	ACI LT	<a href="#">Drury, Michael</a>
Charitable Support Organizations and Related Penalties - IRC 509(a) (3)	ASG on hold.	9300-99-04	ACI	<a href="#">Hsieh, William</a>
Claim Revenue Under a Long-term Contract (Construction/Real Estate)	Whether a taxpayer must include claim revenue in the total contract price in determining the gross income from a long-term contract under IRC 460 for the taxable year at issue? ASG Complete	460.02-04	CCI	<a href="#">Howard, Steve</a>
IRCC419A(f)(5) Notice 2003-24, Collectively Bargained Welfare Benefit Arrangement and Gross Up Net Loans (Commercial Banking)	Tax problems raised by certain trust arrangements seeking to qualify for	9300.27-00	ACI LT	<a href="#">Hsieh, William</a>
	The issue involves the treatment of withholding foreign tax credit and gross-up income accrual issues that have arisen in recent years with respect to cross-border loans (primarily net loans) in the commercial banking industry specialization program.	451.14-08	CCI	<a href="#">Wilke, Doug</a>
Compensatory Stock Option Transfers to Related Persons Notice 2003-47	ASG is complete.	83.11-2	ACI	<a href="#">Parker, Luanne</a>
Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right - IRC 1341	Generally, issues emerging under 1341 involve three major questions: (1) Whether an understated cost of goods sold in a prior year is the equivalent of an item included in gross income for such prior year. (2) Whether expenses incurred in a current year constitute repayments or restorations of the item previously included in gross income. (3) Whether 1341 is inapplicable under the inventory exception of 1341(b)(2).	1341.00-00	EM	<a href="#">Gallen, Daria</a>
Computer Software in Process R&D	N/A	N/A	EM	<a href="#">Gavin, Fred</a>

Name	Description	UIL	Type	Contacts
Construction Management Contracts (Construction/Real Estate)	This issue has been decoordinated. Whether a contract is a construction contract subject to long-term contract accounting under IRC Sec 460, or a construction management contract that must be accounted for under some other permissible method of accounting under the Internal Revenue Code?	460.07-01	CCI	<a href="#">Howard, Steve</a>
Contested Liabilities IRC 461(f) Notice 2003-77	Transactions that use contested liability trusts improperly to attempt to accelerate deductions for contested liabilities under 461(f).	9300.30-00	LT	<a href="#">Glyer, Michael</a>
Contingent Liability (IRC 351) Notice 2001-17	These transactions take several forms but, in all cases, involve the transfer of a high basis asset to a corporation purportedly in exchange for stock of the transferee corporation, and the transferee	9300.17-00	ACI	<a href="#">Joyce, Festus</a>
			CCI	
Contingent Payment Swap Tax Shelters (Notional Principal Contracts) Notice 2002-	Contingent Payment Swaps or Equity Swaps involve the use of a Notional Principal	9300.20-00	ACI	<a href="#">Joyce, Festus</a>
Contractual Allowances or Adjustments for Healthcare Providers	N/A	N/A	EM	<a href="#">Parsons, David</a>

Name	Description	UIL	Type	Contacts
Conversion of Not-for-Profit to a For-Profit Entity (Insurance)	Under state law, a non-profit entity is considered a charitable trust and holds assets in trust for a charitable purpose. Upon conversion to for-profit status, the entity is required to transfer its accumulated assets for a similar charitable purpose; it cannot retain those assets and use them in its for-profit activity. There is a controversy whether these conversion transfers (payments) should be considered a deductible business expense (IRC 162), a non-deductible capital expenditure (IRC 263), a non-recognizable transaction (similar to a loan repayment), or an expenditure to generate tax-exempt income (IRC 265). This issue is both factual and legal in nature. ASG on hold, known pool of cases.	N/A	CCI	<a href="#">Phelan, Shawn</a>
Corporate Tax Shelters	Abusive transactions involving corporations. ASG Waived.	9300.00-00	ACIcc	<a href="#">Onken, Steve</a>
Cost Sharing Buy-in Payments	The Cost Sharing Buy-in Payments issue involves the valuation and compensation for	482.11-11,- Initial Buy-	CCI T1	<a href="#">Raimondi, Bill</a>
Credit Card Fees As Interest Deferred Under the OID	The issue can be summarized as follows: 1. Are the credit card fees interest or service fees or a combination? 2. If these fees are interest, should they be considered OID for purposes of Subpart A (sections 1271-	N/A	EM	<a href="#">Wilke, Doug</a>
Custom Adjustable Rate Debts Transaction Tax Shelters (CARDS)		9300.19.00	ACI LT	<a href="#">Glyer, Michael</a>
Data Processing/High Technology - Capitalization of Lease Related Expenses	Decoordinated effective 8/14/2006	263.08-05	CCI	<a href="#">Gavin, Fred</a>

Name	Description	UIL	Type	Contacts
Deductions for Contributions to IRC 401(k) or Defined Contribution - Contribution Plans During Grace Period	The issue is whether employerrrs contributions made during the 404(a)(6) grace period to a 401(k) plan as elective deferrals or to a defined contribution plan as matching contributions are deductible in the preceding taxable year. (see attached for MORE)	9300.01-01	ACI	<a href="#">Harrigan, Timothy (Ted)</a>
Deemed Liquidation following a Check- the-Box Election where underlying business continues operating	N/A	N/A	EM	<a href="#">Wright, Nancy</a>
Disabled Access Credit Tax Avoidance Schemes - IRC 44	Schemes artificially inflating the allowable amount of the credit under Section 44. See	0044.60-00	ACI	<a href="#">Drury, Michael</a>
Distressed Asset/Debt Tax Shelters	This issue involves the use of distressed assets (including creditors interests in debt) to shift economic losses from a tax	9300.99-05	CCI LT T1	<a href="#">Bilunas, Joseph</a>
Distributions Of EncumberedProperty, a.k.a. BOSS	N/A	N/A	ACI	<a href="#">Noller, Barry</a>
Domestic Abusive Trust Schemes	Project Code 0233	N/A	ACIcc	<a href="#">Glyer, Michael</a>
Donor Advised Fund and Related Penalties	N/A	9300.99-03	EM	<a href="#">Hsieh, William</a>
IRC 419A(f)(6) - Notice 95-34, 10 or more Employer Welfare Benefit Arrangement and	ASG under Counsel Review.	9300.00-00	ACI LT	<a href="#">Hsieh, William</a>
Environmental Issues	N/A	N/A	SME	<a href="#">Gallen, Daria</a>
Environmental Remediation Expenditures	Whether taxpayers may compute tax under Section 1341 with respect to current deductions for environmental remediation costs because in prior years remediation costs were allegedly understated. ASG in process	1341.00-00	ACI	<a href="#">Gallen, Daria</a>
ESOP Owned S Corp Rev Rul 2003-6	N/A	N/A	LT	<a href="#">Parker, Luanne</a>
EstateTax Discount on Individual Retirement Account (IRA)	Under current law, an IRA is includible in the estate for estate tax purposes at full value.	N/A	EM SME	<a href="#">Edelstein, Mary Lou</a>



Name	Description	UIL	Type	Contacts
Estimated Dismantlement Cost of Offshore Platforms	Whether an accrual basis taxpayer may deduct estimated costs of dismantling and removing: Offshore platforms, Well fixtures, Oil and gas pipelines. This issue was decoordinated in Appeals only August 31, 2007. LMSB decoordinated May 5, 2008.	461.01-08	SME	<a href="#">Martinez, Anthony</a>
Deferred Excise Taxes and IRC 1341 (Utilities)	Whether a regulated public utility (the taxpayer) may compute its Federal income tax liability under section 1341(a) for passing through rate reductions to its customers, ordered by the appropriate regulatory authority, attributable to the elimination of "excess deferred taxes" as a result of the Reform Act of 1986.	1341.05-00	SME	<a href="#">Ellis, Jack</a>
Excise Tax	N/A	N/A	SME	<a href="#">Ellis, Jack</a>
Excise Tax Refunds on Prepaid Telephone Cards	Whether telephone carriers can obtain refunds from the payment of the excise taxes due on the sale of prepaid telephone cards to retail resellers such as Wal-Mart, K-Mart, and RadioShack, or the sale of such cards directly to customers. ASG WAIVED	4251-00.00	ACI	<a href="#">Ellis, Jack</a>
Executive Compensation (IRC Â§ 409A)	N/A	409.01-00	SME	<a href="#">Hsieh, William</a>
Extended Service Contracts â€” Motor Vehicle	N/A	N/A	EM	<a href="#">Gavin, Fred</a>
Extraterritorial Income (ETI) Exclusion	The issue involves the definition of a sales transaction for purposes of the effective	923.01-01	ACI T2	<a href="#">Gavin, Fred</a>
Family Limited Partnerships	Tracking on CIRS is required for this category of case. ASG complete	7701.02-05	ACI ACIcc	<a href="#">Edelstein, Mary Lou</a>
Cooperatives Industry	Decoordination Memo 5/2/06 (attached)	N/A	SME	<a href="#">Yang, Jean Su</a>
Film Production - Participations, Residuals		N/A	EM	<a href="#">Henry, Joseph</a>
Financial Products (International)			SME	<a href="#">Kronthal, Frank</a> <a href="#">Szpalik, Peter</a> <a href="#">Golden, Denise</a>

Name	Description	UIL	Type	Contacts
	N/A	N/A		<a href="#">Kern. Lee</a>

Name	Description	UIL	Type	Contacts
Financial Products (Domestic)	"Not Available"	N/A	SME	<a href="#">Golden, Denise</a>
				<a href="#">Kern, Lee</a>
				<a href="#">Kronthal, Frank</a>
				<a href="#">Szpalik, Peter</a>
Foreign Bank and Financial Accounts Report Penalties	N/A	9999.99-01	ACIcc	<a href="#">Glyer, Michael</a>
Foreign Earnings Repatriation	N/A	N/A	T1	<a href="#">Butler, Greg</a>
Foreign Joint Ventures	N/A	N/A	SME	<a href="#">Pontifex, Jim</a>
Foreign Tax Credit (FTC) Generators	ASG on hold.	901.13.00	ACI	<a href="#">Duffy, William</a>
			T1	
Foreign Trusts - Offshore Compliance	An issue coordinated in the Appeals ISP is coordinated in all industries in which the issue appears. See IRM 1.6.9.5. If Examination coordinates an issue in more than one industry, Appeals will designate a primary coordinator who will be identified next to the issue. The primary coordinator has review and concurrence authority for the issue for all industries unless otherwise indicated.	N/A	CCI	<a href="#">Glyer, Michael</a>

Name	Description	UIL	Type	Contacts
Losses of Timber Following an Epidemic of Southern Pine Beetles (Forest Products)	(1) Is a deduction allowable as a casualty loss under I.R.C. section 165(a) for loss of timber following an epidemic attack of southern pine beetles? (2) If not, is a deduction allowable under section 165(a) as a noncasualty loss incurred in a trade or business, or must the cost of the lost timber be recovered through depletion under Treas. Reg. 1.611-3(e)? (3) If a deduction is allowed, what is the proper method of determining the amount of the allowable loss, and what is the proper treatment of the loss under section 1231? (4) Is section 1033 treatment allowable for section 631(a) gains derived from cutting healthy trees to isolate beetle infestations? ASG complete. Designation Memo unavailable - July 1999	165.19-00	CCI	<a href="#">Gallen, Daria</a>
Applicable Recovery Period under IRC 168(a) for Slot Machines, Video Lottery Terminals, and Gaming Furniture, Fixtures and Equipment (Gaming)	ASG Waived	168.20-06	CCI	<a href="#">Henry, Joseph</a>
Generic R&D - Pharmaceutical	N/A	N/A	EM	<a href="#">Parsons, David</a>
Health Care (Exempt Organizations)	DECOORDINAION MEMO PENDING	N/A	CCI	<a href="#">Neubauer, Leland</a>
Health Care (for Profit)	N/A	N/A	CCI SME	<a href="#">Parsons, David</a>
Health Insurance Deductibility for Self-employed Individuals	DECOORDINATION MEMO PENDING	162.35-02	CCI	<a href="#">Neubauer, Leland</a>
Home-Based Business Promotions	N/A	262.18-01	ACIcc	<a href="#">Harrigan, Timothy (Ted)</a>

Name	Description	UIL	Type	Contacts
Mare Leasing	A significant number of taxpayers have been identified as investors in this mare lease promotion. The taxpayers have claimed tax advantages associated with being an active breeder in the trade or business of horse breeding. Numerous legal issues have been raised, with the primary issue being whether the expenses were incurred in carrying on a trade or business as required under Internal Revenue Code (IRC) 162. ASG on hold.	N/A	ACIcc	<a href="#">Williams, Don</a>
Notice 2004-28 Incentive Stock Options Alternative Minimum Tax Issue (ISO-AMT)	N/A	9300-99.00	EM	<a href="#">Parker, Luanne</a>
IRC Section 807 Basis Adjustment, Change in Basis vs. Correction of Error (Insurance-)	The issue involve whether a change in determining any of the reserve items	807.05-01	CCI	<a href="#">Phelan, Shawn</a>
Amortization of Covenants Not to Compete (Intangibles)	When can a covenant not to compete, entered into in conjunction with the acquisition of a business or stock purchase, be amortized. ASG Complete. Designation Memo not available - 1996 Coordination	167.14-02	CCI	<a href="#">Derrick, Sharon</a>

Name	Description	UIL	Type	Contacts
Interest Computations - Netting Issues	<p>1. When an overpayment claimed on a return for a tax year is credited to the subsequent year's estimated tax, from what date will interest be assessed on a subsequently determined deficiency/underpayment pursuant to I.R.C. 6601? 2. What are the applicable statutes of limitation for applying I.R.C. 6621(d) to interest on an underpayment or overpayment for periods prior to enactment July 22, 1998? 3. Whether claims by taxpayers should be allowed that are requesting that overpayment &amp; underpayment interest be netted among related entities who have filed the original tax returns separately. 4. Disputes concerning Statutes of Limitations There are disagreements and ongoing litigation over whether, or when, corrections can be made to interest charged on underpayments or paid on overpayments. ASG being reviewed</p>	6621.05-00,6621.05-01,6621.05-02,6621.05-03	ACI	<a href="#">Gallen, Daria</a>
Interest Expense Allocable to Tax Exempt Instruments	The issue involve a bank who creates a wholly owned subsidiary and transfers income earning assets, specifically tax exempt obligations, to the subsidiary in an attempt to avoid section 265(b) and 291(e).	0265.08-00	EM	<a href="#">Wilke, Doug</a>
Interest Suspension Under IRC Â§ 6404(g) (TEFRA)	N/A	N/A	SME	<a href="#">Engolia, Gary</a>
Interest Suspension under IRC Â§ 6601(c) (TEFRA)	N/A	N/A	SME	<a href="#">Highfield, Steve</a>
Intermediary Transaction Tax Shelters and Penalties	These transactions generally involve four parties: seller (X) who desires to sell stock of a corporation (T), an intermediary corporation (M), and buyer (Y) who desires		ACI LT	<a href="#">Getz, Len</a>

Name	Description	UIL	Type	Contacts
	to purchase the assets (and not the stock) of	9300.16-00		
Dollar Value LIFO: Segment of Inventory Excluded from the Computation of the LIFO Index (Inventory)	Whether a LIFO index developed by double-extending one segment of the inventory can be applied to another segment of the inventory that was not double-extended. ASG completed	472.08-09	CCI	<a href="#">Perdue, Gene</a>
Investment Credit on Transition Property(Utilities) DefinitionalStatement	Whether the "regulatory compact" or franchise under which a regulated public utility operates qualifies as a binding written supply or service contract under section 204(a)(3) of the Tax Reform Act of 1986 (the "Act"). ASG WAIVED	49.05-11	CCI	<a href="#">Ellis, Jack</a>
IRC 118 Abuse	N/A	N/A	T1	<a href="#">Derrick, Sharon</a>
IRC Â§ 172(f) Specified Liability Losses (Mining)	This emerging issue involves claims for refund utilizing the provisions of IRC	172.07-00	EM	<a href="#">Kaplan, Jeffrey</a>
IRC 263(a) Inventory Capitalization	N/A	N/A	T2	
IRC 263(a) Inventory Capitalization	N/A	N/A	SME	<a href="#">Derrick, Sharon</a>
IRC Â§ 263A " Allocating Costs (Uniform Capitalization of Costs)	Also see Mixed Service Costs.	N/A	EM	<a href="#">Perdue, Gene</a>
IRC 412(i) - Rev Rul 2004-20 Retirement Plans Involving Insurance Policies, and	ASG on hold.	9300.34-00	LT	<a href="#">Hsieh, William</a>
IRC 412(i) - Rev Rul 2004-21 (Discriminatory Plan)	ASG on hold.		EM	
IRC 412(i) - Rev Rul 2004-21 (Discriminatory Plan)	ASG on hold.	N/A	EM	<a href="#">Hsieh, William</a>
IRC 43 - Petroleum Industry - Enhanced Oil Recovery Credit	For purposes of 43(c)(1)(C) of the Internal Revenue Code, what expenditures are included in the term qualified tertiary injectant expensess under 193(b)?	43.01-00	T2	<a href="#">Martinez, Anthony</a>
IRC Â§ 461(f) Contested Liability	N/A	9300.30-00	ACI	<a href="#">Glyer, Michael</a>
IRC Â§ 501(c)(15) " Tax Exempt Small Insurance Company Transactions	N/A	N/A	EM	<a href="#">Gavin, Fred</a>
IRC 6662(e)&(h) - Transfer Pricing Penalty	ASG in process.	9300.36-00	ACI	<a href="#">Raimondi, Bill</a>
IRCÂ§ 707(a) Partner Not Acting in Capacity as Partner (Disguised Sales)	N/A	707.01.00		
IRC 6035, 6038, 6039F, 6046 and 6048 Penalties for Failure to Provide Information	N/A	N/A	EM	<a href="#">Govern, Gene</a>
IRC Â§ 936 Exit Strategy	Section 936 Exit Strategies address the		T1	<a href="#">Krause, Linda</a> <a href="#">Swindle, Tony</a>

Name	Description	UIL	Type	Contacts
	offshore migration of intangibles under Section 367 and transfer pricing of those	N/A		
ISO/QS 9000 Costs (Motor Vehicles)	N/A	N/A	EM	<a href="#">Gavin, Fred</a>
Lease-In Lease-Out (LILO) Rev. Rul. 2002-69	In a LILO, a taxpayer enters into a purported lease and leaseback arrangement with a tax-indifferent or tax exempt person in which all or substantially all of the tax-indifferent persons payment obligations are economically defeased. For tax purposes, the taxpayer claims deductions for interest	9300.07-00	ACI CCI	<a href="#">Bibb, Michael</a>
Lease Strips - Notice 2003-55	N/A	N/A	LT	<a href="#">Getz, Len</a>
Leasing Transactions:Ã Ã Lease Stripping Transaction Variations and Penalties	N/A	9226.00-00	ACI	<a href="#">Getz, Len</a>
Dollar value LIFO: Bargain Purchase Inventory	Issue is whether goods purchased in bulk (bargain purchase) are separate items from goods purchased or produced subsequently for purposes of determining the value of inventory under the Dollar Value LIFO method. ASG completed.	472.15-01	CCI	<a href="#">Perdue, Gene</a>
Low Income Housing Credit	N/A	N/A	SME	<a href="#">Howard, Steve</a>
MACRS Asset Categories for Petroleum Refinery Assets	Whether taxpayers have reported or claimed a change in their method of accounting for the depreciation of certain assets that had been previously reported as part of a petroleum refinery. The change requested has generally been from a MACRS asset classification of Class 13.3, Petroleum Refining, to Class 28.0, Manufacture of Chemicals and Allied Products, and sometimes other MACRS asset classes. Emerging Issue. Referral Required	N/A	EM	<a href="#">Martinez, Anthony</a>
Management S Corp. ESOP	N/A	N/A	EM	<a href="#">Parker, Luanne</a>



Name	Description	UIL	Type	Contacts
Maquiladora IRC 1504(d) Election	Whether a U.S. corporation that formed a Mexican subsidiary to benefit from the Maquiladora program may elect to include the Mexican subsidiary in the consolidated return group? Issue Decoordinated May 2, 2006.	N/A	SME	<a href="#">Yang, Jean Su</a>
Meal allowances (Utilities)	Whether the payments of meal allowances by a Company constituted gross income to the Company's employees, or whether these allowances qualified for exclusion from gross income as "de minimis" fringe benefits under section 132(a)(4) of the Internal Revenue Code.	132.12-00	SME	<a href="#">Ellis, Jack</a>
Meals and Entertainment - IRC Â§ 274(n)	N/A	N/A	SME	<a href="#">Engolia, Gary</a>
Media, Communications	ASG WAIVED	9300.07-00	CCI	<a href="#">Henry, Joseph</a>
			SME	
Medical Resident FICA Refund Claims	N/A	3121.02-10	ACI	<a href="#">Neubauer, Leland</a>
False Claims Act Settlements with Department of Justice	Whether a payment made by a taxpayer to the Department of Justice (DOJ) pursuant to	162.21-17	CCI	<a href="#">Parsons, David</a>
		(Health Care		
Membership Payments Made to Industry-created Research Organizations(Utilities)	Whether membership payments, or any portion thereof, made to nonprofit organizations of a specific industry constitute "contract research expenses" for purposes of computing the research credit under Section 41 of the Internal. Revenue Code. ASG WAIVED	41.51-07	CCI	<a href="#">Ellis, Jack</a>
Mergers and Acquisitions	N/A	N/A	SME	<a href="#">Derrick, Sharon</a>
Notice 2004-45, Meritless Filing Position, United States Virgin Islands (USVI)	Project Code 387	N/A	EM	<a href="#">Ryan, Marie</a>

Name	Description	UIL	Type	Contacts
IRC 29/45k Credits Claimed on Synthetic Fuel from Coal, Coke and Coke Gas (Mining)	The IRC 29, re-designated as IRC 45K, effective after 12/31/2005, applies to numerous types of fuels, including oil and gas, biomass and solid synthetic fuels produced from coal or lignite. For taxable years ending after December 31, 2005, the Section 29/45K credit has also been re-designated as a general business credit under the provisions of IRC 38. ASG on hold The TGC must be contacted for the identified issues.	29.01-01	ACI	<a href="#">Kaplan, Jeffrey</a>

Name	Description	UIL	Type	Contacts
Receding Face (Mining)	Whether certain expenditures qualify for the receding face deduction as provided by Reg.	612.03-03	CCI	<a href="#">Kaplan, Jeffrey</a>
Strike Costs (Mining)	Whether certain administrative and overhead expenses incurred by a mining company during an employee strike as well as depreciation on idled plant and equipment are deductible from gross income from the property for purposes of the 50% taxable income limitation on percentage depletion under I.R.C. 613(a).	613.03-08	CCI	<a href="#">Kaplan, Jeffrey</a>
Excess Moisture (Mining)	What testing methods or procedures are acceptable to the Service as competent	4121.01-01	CCI	<a href="#">Kaplan, Jeffrey</a>
Mixed Service Cost (Utilities)	The issue, which is both legal and factual, involves the proper identification of	263A.04-4	ACI	<a href="#">Ellis, Jack</a> <a href="#">Perdue, Gene</a>
Dollar-value LIFO - Definition of an Item (Motor Vehicles)	Whether an item, for purposes of calculating the value of the taxpayers inventory under the dollar-value LIFO method as authorized by Regulation 1.472-8, is defined by reference to a particular vehicle as to make, year, model, body style, standard equipment, options, and other factors.	472.08-02	CCI	<a href="#">Gavin, Fred</a>
New Market Credit	N/A	N/A	SME	<a href="#">Howard, Steve</a>

Name	Description	UIL	Type	Contacts
North Sea Transition Period IDC	Whether the taxpayers Intangible Drilling & Development Costs (IDC) qualify for the exception provided by the Transition Rule [Section 411(c)(2) of the Tax Reform Act of 1986 (TRA 1986)] to the Internal Revenue Code Section 263(i) requirement that IDC incurred outside of the United States be entirely capitalized. Examination Division's Coordinated Issue Paper (CIP) addresses three subparts of this issue: 1. When is a minority interest in a license for development acquired for purposes of the North Sea IDC Transition Rule? 2. What is the meaning of minority interest as used in the North Sea IDC Transition Rule? 3. Does the transition rule override the amendments to IRC Section 291(b) of the Internal Revenue Code made by the 1986 Tax Reform Act, so that the change from mandatory capitalization of 20% of IDC, and amortization over 36 months following date incurred, to capitalization of 30% of IDC, with amortization over 60 months following date incurred, would not apply to foreign IDC described in the transition rule? ASG is complete. Designation memo unavailable at H	263.19-01	CCI	<a href="#">Martinez, Anthony</a>
Notice 1999-59 - Tax Avoidance Using Distributions of Encumbered Property -	N/A	9300.10-00	ACI	<a href="#">Noller, Barry</a>
Notice 2000-44, Son of Boss Transactions	N/A	9300.13-00	LT	
Notice 2000-44, Son of Boss Transactions	N/A	9300.13-00	ACI	<a href="#">Ryan, Marie</a>
Notice 2002-65, Eliminator II, Personal Investment Company (PICO) Transactions & Penalties	See attached. ASG under Counsel Review.	9300.22-00	ACI	<a href="#">Ryan, Marie</a>
Notice 2002-50, Eliminator I, Partnership Optional Portfolio Securities (POPS)	ASG under Counsel Review	9300.21-00	ACI	<a href="#">Ryan, Marie</a>

Name	Description	UIL	Type	Contacts
Notice 2003-22 Offshore Deferred Compensation Arrangement (OEL)	ASG is waived.	9300.26-00	ACI	<a href="#">Parker, Luanne</a>
Notice 2003-54, Common Trust Fund Straddles	N/A	N/A	LT	<a href="#">Ryan, Marie</a>
Notice 2004-31 (Guaranteed Payments)	N/A	N/A	SME	<a href="#">Noller, Barry</a>
Notice 2004-7 (Patent Donations)	N/A	N/A	SME	<a href="#">Howard, Steve</a>
Offshore Credit Card Cases	N/A	61.35-08	ACIcc	<a href="#">Noller, Barry</a>
Package Design Costs (Food)	ASG WAIVED	263A.01-04	CCI	<a href="#">Henry, Joseph</a>
Partnership Optional Basis Transactions - IRC 754 and Penalties - Redemption BOB	ASG under Counsel Review.	9300.42-00	CCI	<a href="#">Noller, Barry</a>

Name	Description	UIL	Type	Contacts
Partnership Tax Shelters	<p>Includes all tax shelters and listed transactions that are conducted via a partnership except those specifically identified as an ISP Issue, an ACI Factual Issue or an ACI Legal Issue. Tax shelters that are conducted via a partnership. This category includes: Tax shelters that are conducted via a partnership. UIL number: 9300.00-00 through 9300.99-00 Listed transactions that are conducted via a partnership. Currently, there are four. Transactions substantially similar to those at issue in ASA Investering's Partnership, 201 F.3d 505 (D.C. Cir. 2000) and ACM Partnership, 157 F.3d 231 (3d Cir. 1998), commonly referred to as CINS transactions. UIL number: 9300.05-00 Transactions described in Notice 99-59, 1999-2 C.B. 761, commonly referred to as BOSS transactions. UIL number: 9300.10-00 Transactions described in Notice 2000-44, 2000-36 I.R.B. 255, commonly referred to as Son of BOSS transactions. UIL number: 9300.13-00 Transactions described in Notice 2002-50, 2002-28 I.R.B. 98, commonly referred to as Eliminator I transactions. UIL number: 9300.21-00</p>		ACIcc	<a href="#">Ryan. Marie</a>



Name	Description	UIL	Type	Contacts
Per Diem Allowances - Temporary Technical Services Employees	This issue is decoordinated. Whether the payment of a per diem allowance or expense reimbursement to a temporary technical services employee is paid under an accountable plan and, therefore, excluded from the employees gross income? If the allowance or reimbursement is includible in gross income of the temporary technical services employee, whether the amount constitutes wages for federal employment tax purposes?	62.02-06	CCI	<a href="#">Howard, Steve</a>
Percentage of Completion- Timing of Cost Recognition (Construction/Real Estate)	This issue is decoordinated. Whether, when computing a long-term contracts completion factor under Treas. Reg. 1.460-4(b)(5), contractors may postpone the recognition of costs they incur for the work of their subcontractors by arguing that construction contracts represent contracts for property that are not accepted until substantially complete, and thus postpone income recognition?	460.03-09	CCI	<a href="#">Howard, Steve</a>
Medicaid Rebates (Pharmaceutical, Biotech)	Should a pharmaceutical manufacturer ("Manufacturer"), in accordance with a national agreement between the Manufacturer and the United States Secretary of Health and Human Services ("HHS"), who is acting on behalf of the States, be allowed to accrue and deduct its Medicaid rebate liability prior to actual payment?	461.01-10	CCI	<a href="#">Parsons, David</a>
Preparer Penalties and Promoter Penalties			ACI	<a href="#">Drury, Michael</a>
				<a href="#">Lancaster, Roderick</a>



Name	Description	UIL	Type	Contacts
	This issue includes penalties commonly referred to as Preparer Penalties (Sections 6694 and 6695) and "Promoter" penalties (Sections 6700, 6701, 6707, 6707A and 6708). ASG in progress.	6694.00-00,6695.00-00,6700.00-00,6701.00-00,6707.00-00		
Producer Owned Reinsurance Company (PORC) and Related Penalties	N/A	N/A	EM	<a href="#">Gavin, Fred</a>
Railroad Industry	N/A	N/A	SME	<a href="#">Yang, Jean Su</a>
Cyclical Overhauls of Locomotive Engines (Railroad)	Should the cost of the work performed on the locomotives be capitalized and depreciated or deducted currently as a repair expense?	263A-03.00,162.16-04	SME	<a href="#">Yang, Jean Su</a>
Track Removal Costs (Railroad)	Whether track structure removal costs should be capitalized, as part of the costs of construction or replacement of capital assets, or should they be currently deducted?	263A-03.00	SME	<a href="#">Yang, Jean Su</a>
Regulated Utility Property's Depreciation Asset Classification (Utilities)	What is the proper depreciation asset classification for the various groups of assets used by a regulated public utility?	N/A	EM	<a href="#">Ellis, Jack</a>
Research and Experimental Expenditures - Off-Book Financing's Pharmaceutical	Whether expenditures paid to another corporation for research and experimental (R&E) or developmental activities qualify as R&E expenditures under IRC section 174?	174.06-01	EM	<a href="#">Parsons, David</a>

Name	Description	UIL	Type	Contacts
ACRS & ITC - Suspended Ceilings (Retail)	Whether the taxpayers' suspended acoustical ceiling is a structural component of a building as defined in Regulation 1.48-1(e)(2) rather than tangible personal property or other tangible property, and, as a result, does not qualify as either 3 or 5 year ACRS property. Whether the taxpayer's suspended acoustical ceiling installed in the selling area of its new store facilities qualifies for the investment tax credit? ASG is complete. No Designation Memo available from 1992 coordination.	48.01-18	CCI	<a href="#">Martinez, Anthony</a>
Retainage Payable	This issue is decoordinated. Whether under section 460 a taxpayer may defer deducting retainages payable until paid, thereby deferring gross receipts and gross income under the percentage of completion method of accounting?	460.03-10	CCI	<a href="#">Howard, Steve</a>
Retirement of Debt (Financial Products)	N/A	N/A	EM	<a href="#">Szpalik, Peter</a>
Retroactive Adoption of an Accident and Health plan	DECOORDINATION MEMO PENDING	105.06-05	CCI	<a href="#">Neubauer, Leland</a>
Rev.Rul. 2002-3 (Medical Expense Reimbursement "Double Dip")	DECOORDINATION MEMO PENDING	N/A	EM	<a href="#">Neubauer, Leland</a>
Rev.Rul. 2002-80 (Medical Expense Reimbursement)	DECOORDINATION PENDING	N/A	EM	<a href="#">Neubauer, Leland</a>
Rev.Rul. 2004-98 (Parking Expense Reimbursement Double Dipp)	DECOORDINATION MEMO PENDING	N/A	EM	<a href="#">Neubauer, Leland</a>
RIC Stripping (Regulated Investment Company Stripping)	A taxpayer purchases money-market fund shares, transfers these shares to a	N/A	EM	<a href="#">Bilunas, Joseph</a>
Right of Way Contributions (ROW) and Related Penalties (Railroad Industry)	Involve taxpayers who are claiming substantial Right of Way (ROW) charitable contribution deductions on railroad real property pursuant to the Rails-to-Trails Act, 16 U.S.C. 1247(d) and IRC 170(a). Emerging Issue. Referral required.	170-02.00	EM	<a href="#">Yang, Jean Su</a>

Name	Description	UIL	Type	Contacts
Sale-In Lease-Out (SILO) Notice 2005-13	In a SILO, a taxpayer enters into a purported sale-leaseback arrangement with a tax-indifferent or tax exempt person in which all or substantially all of the tax-indifferent persons payment obligations are	9300.36-00	ACI	<a href="#">Bibb, Michael</a>
			CCI	<a href="#">Gibbs, Steve</a>
Interest Income on Sale of Foreclosed Property (Savings & Loans)	Decoordinated 11/07/03 (attached)	595.04-00	CCI	<a href="#">Wilke, Doug</a>
			EM	
Supervisory Goodwill (Savings and Loans)	Whether supervisory goodwill qualifies as a form of financial assistance for purposes of Section 597, thus providing taxpayers a	167.07-00,165.13-00,597.01-00	ACI	<a href="#">Wilke, Doug</a>
			CCI	
			EM	
S-Corporation Shifting of Income to Tax Exempt Organization (SC2)	ASG is complete.	9300.36-00	ACI	<a href="#">Parker, Luanne</a>
Taxable Year of Inclusion of Stockbroker's Commission Income (Securities & Financial Services)	Whether under IRC Section 451, stockbrokerage houses, using the accrual method of accounting, must accrue commission income on the sale or purchase of securities on the "trade date" as opposed to the "settlement date."	451.19-01	CCI	<a href="#">Wilke, Doug</a>
Federal Income Tax Withholding on Compensation Paid to Nonresident Alien Crew by a Foreign Transportation Entity (Shipping)	Also coordinated in Air Transportation; coordinator for Shipping is primary coordinator ASG WAIVED	3401.01-05	CCI	<a href="#">Henry, Joseph</a>
Sports Franchises Media Rights	Whether media rights acquired in connection with the acquisition of a professional sports franchise prior to October 23, 2004 are an asset separate and distinct from goodwill? For acquisitions prior to October 23, 2004, if the media rights are a separate asset, are they, or any part of them, subject to depreciation or amortization?	167.03-03	ACI	<a href="#">Kaplan, Jeffrey</a>
Subpart F Income and Check-the-Box	issue decoordinated as an emerging issue August 31, 2007	0954.02-05	SME	<a href="#">Wright, Nancy</a>
Sub-prime Financing (Motor Vehicles)	N/A	N/A	EM	<a href="#">Gavin, Fred</a>
Tax Exempt Small Insurance Company Transactions Notice2003-35	ASG under TG review	501.15-00	ACI	<a href="#">Gavin, Fred</a>

Name	Description	UIL	Type	Contacts
TEFRA	N/A	N/A	SME	<a href="#">Engolia, Gary</a>
				<a href="#">Highfield, Steve</a>
Tempest/Othello	TEMPEST (Tax-Efficient Minority Preferred Equity Sale Transaction) is an abusive tax avoidance transaction in which a real estate investment trust is used to deduct losses on distressed loans prematurely. OTHELLO (Optional Tax-deductible Hybrid Equity Limiting Local Obligation) is an abusive transaction utilizing non-performing high tax basis commercial loans having a built in loss and a REIT to purportedly enable a taxpayer to claim a loss on the stock and a loss on the bad loans.	N/A	EM	<a href="#">Bilunas, Joseph</a>
Trade Discounts (Retail)	Whether manufacturer's allowances provided to retailers are trade discounts and thus reductions in the cost of merchandise under Regulation 1.471-3(b), or an income allowance included in gross income under IRC 61 and 451.	N/A	SME	<a href="#">Martinez, Anthony</a>
Trucking Industry	N/A	N/A	SME	<a href="#">Yang, Jean Su</a>
Trust Arrangements Seeking to Qualify for Exemption from IRC Â§ 419	N/A	N/A	EM	<a href="#">Hsieh, William</a>
Uniform Capitalization of Costs	N/A	N/A	SME	<a href="#">Perdue, Gene</a>
United Kingdom Windfall Tax (Utilities)	Whether the United Kingdom Windfall Tax enacted on July 2, 1997, and imposed on certain British utilities, is a creditable income tax within the meaning of Internal Revenue Code sections 901(a) and 902(a). ASG WAIVED	901.12-00	CCI	<a href="#">Ellis, Jack</a>
Milestone Payments, Royalties and Deferred Income (Pharmaceutical & Biotech)	Addresses non-refundable upfront fees, technology access fees, milestone	263.13-02	CCI T2	<a href="#">Parsons, David</a>
UTILITIES/Telecommunications	N/A	N/A	SME	<a href="#">Ellis, Jack</a>

Name	Description	UIL	Type	Contacts
Valuation of Family Limited Partnerships; Inclusion of Family Limited Partnership or Corporation Transfers under IRC 2036 and 2038; and Related Penalties	The issue is whether the fair market value at date of death of I.R.C. 2036 or 2038 transfers should be included in the gross estate. ASG Completed	7701.02-05	ACI	<a href="#">Edelstein, Mary Lou</a>
Valuation of Parts Inventory (Motor Vehicles)	N/A	N/A	EM	<a href="#">Gavin, Fred</a>
Voluntary Employee Beneficiary Associations (VEBA)	N/A	9300.02-00	SME	<a href="#">Hsieh, William</a>
Worthless Stock Deduction under IRC sec. 165(g)	Issue deCOORDINATED as an emerging issue August 31, 2007	0165.06-00	SME	<a href="#">Wright, Nancy</a>
Preparer Penalty - Understatement of Liability - IRC 6694(a) & IRC 6694(b)	This ACI involves penalties related to understatement of tax liability by a tax return preparer. ASG in progress.	6694.00-00	ACI	<a href="#">Drury, Michael</a>
				<a href="#">Lancaster, Roderick</a>
Preparer Penalty - Other - IRC 6695	This ACI involves other penalties with respect to the preparation of tax returns. ASG under TG Review.	6695.00-00	ACI	<a href="#">Drury, Michael</a>
				<a href="#">Lancaster, Roderick</a>
Penalty for Promoting Abusive Tax Shelter - IRC 6700	A promoting abusive tax shelter penalty may be imposed on any person who organizes or participates in the sale of a tax shelter. ASG	6700.00-00	ACI	<a href="#">Drury, Michael</a>
				<a href="#">Lancaster, Roderick</a>
Penalty for Aiding & Abetting Understatement of Liability - IRC 6701	Persons who knowingly aid and abet in the understatement of the tax liability of another.	6701.00-00	ACI	<a href="#">Drury, Michael</a>
Penalty for Failure to Maintain Investor List - IRC 6708	Penalty asserted against material advisors for failing to maintain and turn over investor lists required by IRC 6112. ASG in Progress.	6708.00-00	ACI	<a href="#">Drury, Michael</a>

Name	Description	UIL	Type	Contacts
Amortization of Employment Contracts (Intangibles)	Whether employment contracts entered into by a target company during acquisition negotiations are an asset of the target company where there is no substantial business purpose for the target company to enter into the employment contracts independent of the proposed sale of the company. ASG Complete. Designation Memo not available - 1992 Coordination	167.14-01	CCI	<a href="#">Derrick, Sharon</a>
Deduction of Contributions to IRC Section 401(k) Plans Attributable to Compensation Paid After Year End Under IRC 404(a)(6) (Retail)	The issue is whether employerr's contributions made during the 404(a)(6) grace period to a 401(k) plan as elective deferrals or to a defined contribution plan as matching contributions are deductible in the preceding taxable year. ASG is complete. Designation Memo unavailable from Headquarters.	404.11-03	CCI	<a href="#">Martinez, Anthony</a>
Heating, Ventilating, and Air Conditioning (HVAC) Systems - ACRS and ITC (Retail)	Whether the taxpayerr's heating, ventilating and air conditioning (HVAC) unit(s) installed in retail grocery stores is a structural component of a building as defined in Regulation 1.48-1(e)(2) rather than tangible personal property or other tangible property, and, as a result, does not qualify as either 3 or 5 year ACRS property. Whether the taxpayerr's heating, ventilating and air conditioning (HVAC) units installed in retail grocery stores qualifies for the investment tax credit. ASG is complete. Designation Memo not available in Headquarters due to date of coordination.	48.01-19	CCI	<a href="#">Martinez, Anthony</a>
Tenant's Rent Leveling/IRC Section 467 Lease Agreements (Retail)	Whether a taxpayer that entered into nonresidential real property leases after	467.03-03	CCI	<a href="#">Martinez, Anthony</a>

Name	Description	UIL	Type	Contacts
Valuation of an Acquired Retailer's Inventory (Retail)	Whether the cost of reproduction method is more appropriate than the comparative sales method in determining the fair market value of a retailer's inventory acquired in a bulk asset sale. Whether certain direct and indirect costs should be considered as inventory disposition costs when the comparative sales method is used as a basis for valuing a retailer's inventory. ASG is complete. Designation Memo is unavailable at Headquarters.	471.08-05	CCI	<a href="#">Martinez, Anthony</a>
Excess Parts Inventory (Motor Vehicles)	Whether surplus and obsolete material transferred at a loss as part of a purported sale to an unrelated warehouse facility, in prior years that are now closed by the statute of limitations, constitutes inventory for the current year where the taxpayer has retained dominion and control. ASG completed	471.02-04	CCI	<a href="#">Gavin, Fred</a>
LIFO and Remanufacturers Inventory of Cores (Motor Vehicles)	Whether taxpayer may value the "core" segment of its rebuilt inventory at an amount that is less than cost or market, whichever is lower. ASG completed	471.01-03	CCI	<a href="#">Gavin, Fred</a>
Rev. Rul. 2004-4 (ESOP owned S Corp)	n/a		LT	<a href="#">Parker, Luanne</a>
Lease Stripping Transactions (Leasing Promotions)	This issue involves multiple-party transactions where one party realizes rental	9226.00-00	CCI	<a href="#">Getz, Len</a>
Losses Reported from Inflated Basis Assets from Lease Stripping Transactions (Leasing Promotions)		9226.01-00	CCI	<a href="#">Getz, Len</a>
Leasing Intermediary Transactions (Leasing Promotions)		9300.16-00	CCI LT	<a href="#">Getz, Len</a>
Credit Counseling Organizations and Related Penalties		9300.99-02	EM	<a href="#">Hsieh, William</a>
Qualified Wages Under IRC 41 in Determining the Tax Credit for Increasing Research Activities (Contributions to	Whether remuneration for employment, that is excluded from the definition of wages under IRC Section 3401, can constitute	41.51-05	CCI T1	<a href="#">Brotten, Joel</a> <a href="#">Vanchena, Paul</a> <a href="#">Whitledge, Hugh</a>

Name	Description	UIL	Type	Contacts
Wages of Technical Writers and the R&E Credit (Research Credit)	Whether wages paid to technical writers, editors, illustrators, and others for services in the preparation of user manuals constitute a	41.51-06	CCI	<a href="#">Brotten, Joel</a>
			T1	<a href="#">Vanchena, Paul</a>
				<a href="#">Whitledge, Hugh</a>
Internal Use Software (Research Credit)	Whether expenditures for the purchase or development of Internal Use Software constitute qualified research expenses for	41.51-10	CCI	<a href="#">Brotten, Joel</a>
			T1	<a href="#">Vanchena, Paul</a>
				<a href="#">Whitledge, Hugh</a>
Indirect Expenses that Related to Self Constructed Supplies (Research Credit)	Whether amounts paid or incurred as depreciation expenses, general and administrative expenses, employee benefit	41.51-01	CCI	<a href="#">Brotten, Joel</a>
			T1	<a href="#">Vanchena, Paul</a>
				<a href="#">Whitledge, Hugh</a>
Extraordinary Utilities (Research Credit)	ASG WAIVED	41.51-01	CCI	<a href="#">Brotten, Joel</a>
			T1	<a href="#">Vanchena, Paul</a>
				<a href="#">Whitledge, Hugh</a>
Research Credit - Qualified Research - IRC Section 41(d) and Related Penalties, as Expanded	Whether activities qualify constitute qualified researchh as defined in Section 41(d) for purposes of computing the credit for	41.51-11	ACI	<a href="#">Brotten, Joel</a>
				<a href="#">Vanchena, Paul</a>
				<a href="#">Whitledge, Hugh</a>
Leasing Transactions: Losses Reported from Inflated Basis Assets from Lease Stripping		9226.01-00	ACI	<a href="#">Getz, Len</a>
Legally Mandated R&E Expenses (Pharmaceutical, Biotech)	Whether certain research and experimentation (R&E) expenditures in the pharmaceutical and biotechnology industries fall within the exclusive apportionment rule for legally mandated expenses provided in Treas. Reg. Section (() 1.861-17(a)(4)?	861.08-17	CCI	<a href="#">Parsons, David</a>
Dollar value LIFO: Earliest Acquisition Method (Inventory)	Whether a taxpayer, electing the earliest acquisition method of determining the current year cost of items making up a dollar LIFO pool, can determine the index used to value an increment without double-extending the actual cost of the goods purchased or produced during the year in the order of acquisition. ASG completed.	472.08-10	CCI	<a href="#">Perdue, Gene</a>
Utilization in a Life-Nonlife Consolidated Return Separate vs. Single Entity (Insurance	The issue involves whether the income and losses of newly acquired nonlife members of	1503.05-00	CCI	<a href="#">Phelan, Shawn</a>



Name	Description	UIL	Type	Contacts
Class Life of Floating Gaming Facilities (Gaming)	ASG WAIVED	168.20-07	CCI	<a href="#">Henry, Joseph</a>
Federal Income Tax Withholding on Wages Paid to U.S. Crew by a Foreign Transportation Shipping Entity (Shipping)	ASG WAIVED	3401.01-04	CCI	<a href="#">Henry, Joseph</a>
Notice 2000-60 (Stock Compensation Shelter)			LT	<a href="#">Salveter, Dennis</a>
Character of Gain or Loss Realized on Sale of Property Received by Bank in Foreclosure or Workout (Commercial Banking)	Decoordintation memo 7/19/06 (attached)	595.05-00	CCI	<a href="#">Wilke, Doug</a>
Logging Truck Roads, Depreciation and Investment Tax Credit (Forest Products)	What portion of the cost of logging roads should be considered as a non-depreciable cost and therefore not subject to either a deduction for depreciation or the investment tax credit?	167.13.18	CCI	<a href="#">Gallen, Daria</a>
Variable Prepaid Forward Contracts (VPFC)(Financial Products)	The strategy employs a variable prepaid forward contract (VPFC) combined with a	1001.00-00,1058.00-00	CCI	<a href="#">Golden, Denise</a>
Notice 2007-57, Loss Importation Transactions		9300.43-00	LT	<a href="#">Ryan, Marie</a>
			T1	<a href="#">Sharp-Rodjius, Roxanne</a>
Interest Suspension under 6404(g) (Non-TEFRA)		n/a	SME	<a href="#">Ryan, Marie</a>
Interest Expense Deduction	What is included in the numerator and the denominator for purposes of the interest expense deduction computation under Reg. 1.882-5?			<a href="#">Wilke, Doug</a>

Name	Description	UIL	Type	Contacts
Cost Depletion- Recoverable Reserves	A. Whether a taxpayer is required to include proved reserves and "probable or prospective" reserves in its original and subsequent reserve estimates when computing cost depletion under IRC 611(a). B. Whether a taxpayer is permitted to revise the original reserve estimate based solely on changes in economic factors, without operations or development work indicating the physical existence of a materially different quantity of reserves than originally estimated. Coordination Memo could not be located by Headquarters. ASG is complete	611.05-01	CCI	<a href="#">Martinez, Anthony</a>
Employee Tool and Equipment Plans	Tool allowance payments under an accountable tool plan must be included in		CCI	<a href="#">Neubauer, Leland</a>
Loan Origination Costs (Savings and Loans)	Decoordinated May 2, 2006		EM	<a href="#">Wilke, Doug</a>
Work Opportunity Tax Credit/ Welfare to Work Credit	The claims in question request the allowance of the credit after the State Workforce Agencies have reviewed the request for certification and denied the request. These are legal and factual issues. The taxpayer must substantiate that it has complied with the legal requirement of employee certification as a prerequisite for the credit under either code section.		EM	<a href="#">Henry, Joseph</a>
Ground Transportation	Railroad Industry and Trucking Industry		SME	<a href="#">Yang, Jean Su</a>
Property and Casualty Insurance			SME	<a href="#">Phelan, Shawn</a>
ITC Transition Property (Media/Communications)	Also coordinated in Utilities industries; coordinator for Media/Communications is the primary coordinator. ASG WAIVED	49.05-12	CCI	<a href="#">Henry, Joseph</a>
Vacation Pay	DECOORDINATION MEMO PENDING		CCI	<a href="#">Neubauer, Leland</a>
Contributions to Religious Schools- Rev. Rul. 83-104			SME	<a href="#">Harrigan, Timothy (Ted)</a>

Name	Description	UIL	Type	Contacts
Corporation Sole- Rev. Rul. 2004-27	This ruling emphasizes to taxpayers, tax scheme promoters and return preparers that, while a "corporation sole" is a legitimate corporate form that may be used by a religious leader to hold property and conduct business for the benefit of the religious entity, a taxpayer cannot avoid income tax by establishing a religious organization for tax avoidance purposes.		SME	<a href="#">Harrigan, Timothy (Ted)</a>
HUD Down Payment Assistance Programs- Rev. Rul. 2006-27			SME	<a href="#">Harrigan, Timothy (Ted)</a>
Construction Industry - Deferred Home Construction Contracts	Issues arising in the home building industry concerning; 1) which long term contracts	460.04-00,460.04-01	EM T2	<a href="#">Howard, Steve</a>
Restaurant Manager Bonus Compensation	LMSB identified a practice used by two national restaurant chains where manager		EM	<a href="#">Neubauer, Leland</a>
Cooperatives and Patronage Dividend Deduction	Subchapter T, IRC §§ 1381 to 1388, provides for the tax treatment of Cooperatives and their Patrons. The Cooperative Industry has introduced Taxpayers to a tax strategy called "OP-CO", short for Operation Consolidation. The purposes of the "OP-CO" tax strategy are accelerated expenses and deferred income between related Taxpayers (Cooperatives and Patrons).	1381.02-00 to 1388.00-00,1502.00-00	EM	<a href="#">Yang, Jean Su</a>
IRC 118 Abuse Bioenergy Program Payment (BEP)	ASG Waiver approved. Are payments received by a corporation from the	118.01-04	CCI T1	<a href="#">Yang, Jean Su</a>
IRC 118 State and Local Tax incentives	To determine the proper federal income tax treatment of state and local location tax	118.01-02	CCI T1	<a href="#">Derrick, Sharon</a> <a href="#">Martinez, Anthony</a>
IRC 118 Universal Service Fund (USF)	Decoordinated Memo Pending	61.40-01	CCI T1	<a href="#">Ellis, Jack</a>
IRC 118 Abuse - Environmental Remediation	IRC 118 Abuse - Environmental Remediation. Petroleum UST remediation	61.40-02	CCI T1	<a href="#">Gallen, Daria</a>

Name	Description	UIL	Type	Contacts
Intermediary Transactions - Transferee Liability			EM	<a href="#">Getz, Len</a>
Sec 29 Credit for Producing Fuel from Nonconventional Source (FNS)	Abusive Claims only. Project Code: 0632 Other Section 29 cases should be referred to	9300.99-14	ACI	<a href="#">Noller, Barry</a>
Maquiladora - Debt/Equity Swap	Whether the Taxpayer realized a capital gain, the difference between what the taxpayer had paid for the Mexican debt obligation and the dollar value of the face amount of restricted pesos made available to its subsidiary? Issue was decoordinated by Appeals August 31, 2007 and decoordinated by LMSB August 10, 2007.	168-25.00	SME	<a href="#">Yang, Jean Su</a>
Petroleum Industry			SME	<a href="#">Martinez, Anthony</a>
Appeals Engineers				<a href="#">Beck, Thomas</a>
				<a href="#">Henry, Vallery</a>
				<a href="#">Mangum, Wanda</a>
				<a href="#">Knoch, Brian</a>
Section 280G- Golden Parachute			SME	<a href="#">Neubauer, Leland</a>
Airline Industry			SME	<a href="#">Howard, Steve</a>
Construction Industry			SME	<a href="#">Howard, Steve</a>
Sports Industry			SME	<a href="#">Kaplan, Jeffrey</a>
Â§274(n) Airline Industry			SME	<a href="#">Howard, Steve</a>
274 (n) per diem allowance - Cross Industry	These issues cross over to all industries that pay per diem allowancee. 274(n)(1)limitation 274(n)(2)exception vs. wages. Who is liable for employee tax in third party transactions?	274-11.03	SME	<a href="#">Yang, Jean Su</a>
Â§274(n) Sports Industry			SME	<a href="#">Kaplan, Jeffrey</a>
Maquiladora - IRC 168(g) Depreciation For Assets Transferred Outside US	What is a U.S. entity's depreciation deduction for tangible property transferred to	168-25.00	ACI	<a href="#">Yang, Jean Su</a>
Gambling	All gambling or gaming issues.		CCI	
			SME	N/A

Name	Description	UIL	Type	Contacts
Interchange and Merchant Discount Fees	<p>This issue deals with the interchange fee generated from a credit card transaction. Under the rules of the associations programs, a merchant bank is charged an interchange fee with respect to a purchase transaction involving the use of a credit card. The associations use the interchange reimbursement fees as transfer fees between financial institutions to balance and grow the payment system. The Taxpayer Relief Act of 1997 amended Section 1272(a)(6) to extend the original issue discount (OID) rules contained therein to any pool of debt instruments the yield on which may be affected by reason of prepayments.. Banks are deferring the recognition of interchange fees for federal income tax purposes. Deferral is achieved by characterizing interchange fee revenue as OID. Under the concept of OID, interchange fees are recognized as gross income over the average period the pool of credit card receivables is outstanding. ASG under Counsel review</p>	1272.06-03	ACI	<a href="#">Wilke, Doug</a>
Single Employer Welfare Benefit Arrangement (IRC 419(e))		9300.00-00	SME	<a href="#">Hsieh, William</a>
Major/Minor Investment with the assignment of Offsetting Foreign Currency Options to	ASG under TG Review.	9300.31-00	ACI LT	<a href="#">Hsieh, William</a>
Intermediary Transactions - Transferee Liability - [Son of IT]			EM	<a href="#">Getz, Len</a>
Gold Mine Refund Scheme			SME	<a href="#">Ryan, Marie</a>
Contribution of Remainder Interest	Notice 2007-72		SME	<a href="#">Hsieh, William</a>
Loss of Income Insurance			SME	<a href="#">Hsieh, William</a>
Section 6166- Installment Payment Cases		6166.00-00	EM	<a href="#">Edelstein, Mary Lou</a>

Name	Description	UIL	Type	Contacts
Abusive Turnkey Drilling	In this abusive transaction, a partnership is formed allegedly for drilling for oil and/or gas.	00461-19-00	EM	<a href="#">Bilunas, Joseph</a>
IRC 6725 Penalty Abatement	The issue is whether penalties assessed under IRC 6725 for failure to file Forms 720-TO, Terminal Operator Report, and 720-CS, Carrier Summary Report, should be abated due to reasonable cause. ASG WAIVED	6725.00-00	ACI	<a href="#">Ellis, Jack</a>
Research Credit Gross Receipts from Intra-Group Transactions	Whether a domestic corporation and its majority-owned subsidiaries must include receipts from foreign affiliates in determining the controlled group's aggregate gross	41.55-05	ACI	<a href="#">Brotten, Joel</a>
				<a href="#">Kelly, Charles (Bob)</a>
				<a href="#">Vanchena, Paul</a>
				<a href="#">Whitledge, Hugh</a>
Cost Sharing Stock Based Compensation	The Cost Sharing Stock Based Compensation issue involves whether the expenses of stock based compensation (such as stock options) constitute intangible development costs that must be included in the costs to be shared in a qualified cost sharing arrangement under Treas. Reg. 1.482-7. ASG in process.	482.11-13	CCI	<a href="#">Raimondi, Bill</a>
Subchapter K Anti-Abuse Rule	Regulation 1.701-2 was issued to prevent the use of Subchapter K for tax avoidance purposes. Therefore if a partnership was formed or availed of in connection with a transaction whose purpose is the substantial reduction of a partner's tax liability, the Commissioner can recast the transaction for federal tax purposes.	701.00.00	CCI	<a href="#">Govern, Gene</a>
Installment Payment Election under Section 6166	Interim guidance awaiting managerial approval			<a href="#">Edelstein, Mary Lou</a>
Foreign Resident Compliance Project (FRC Project)			EM	<a href="#">Krause, Linda</a>
Athletes and Entertainers			EM	<a href="#">Krause, Linda</a>
			T1	
ETI / FSLI			EM	<a href="#">Okrend, Arthur</a>
Check the Box Liquidations			SME	<a href="#">Pontifex, Jim</a>

Name	Description	UIL	Type	Contacts
Notice 2009-7 Subpart F Income "partnership blocker"	Notice 2009-7, released by the IRS on December 29, 2008, designates transactions of interest some arrangements in which a taxpayer interposes a domestic partnership in a controlled foreign corporation structure to prevent the inclusion of subpart F income.		SME	<a href="#">Sharp-Rodjius, Roxanne</a>
IRC 1503(d) Mirror Legislation and the United Kingdom	At this time there are no cases involving this issues and no cases are currently anticipated to arrive in appeals. ASG on hold.	1503.06-00	CCI	<a href="#">Sharp-Rodjius, Roxanne</a>
IRC 118 Exclusion of Income: Non-Corporate Entities and Contributions to Capital	Whether partnerships and other entities that are not classified as corporations for Federal tax purposes (non-corporate entities) can use section 118(a) of the Internal Revenue Code or any common law contribution to capital doctrine to exclude amounts received from a non-owner from gross income. Designation Memo submitted to Director. ASG in process	118.01-02	CCI	<a href="#">Derrick, Sharon</a>