

**OFFICE OF TAX POLICY**  
**AND**  
**INTERNAL REVENUE SERVICE**  
**2002 - 2003 PRIORITY GUIDANCE PLAN LIST**  
**DECEMBER 31, 2002 UPDATE**

**CONSOLIDATED RETURNS**

Original PGP Projects Published:

1. Final regulations containing conforming amendments to section 446 regulations to reflect changes in the consolidated return regulations.
  - PUBLISHED 12/16/2002 in FR as TD 9025.
  
3. Guidance under section 1502 and 337(d) regarding losses on member stock.
  - PUBLISHED 10/23/2002 in FR as REG-131478-02

**CORPORATIONS AND THEIR SHAREHOLDERS**

Original PGP Projects Published:

1. Guidance regarding redemptions of corporate stock.
  - PUBLISHED 10/18/2002 in FR as NPRM REG-150313-01
  
7. Guidance regarding the active trade or business requirement under section 355(b).
  - WILL PUBLISH 2/18/2003 in IRB 2003-7 as REV. RUL. 2003-18 (released 1/22/2003)
  
10. Guidance regarding mergers with disregarded entities.
  - WILL PUBLISH 1/24/2003 in FR as TD 9038
  
12. Guidance under section 368 regarding reorganizations involving non-stock entities.
  - WILL PUBLISH 2/18/2003 in IRB 2003-7 as REV. RUL. 2003-19 (released 1/22/3002)
  
14. Guidance regarding the application of section 368(a)(1)(D) when assets are transferred by the transferee to a subsidiary.

- PUBLISHED 12/30/2002 in IRB 2002-52 as REV. RUL. 2002-85

## **EMPLOYEE BENEFITS**

### **A. Retirement Benefits**

#### Original PGP Projects Published:

1. Guidance under section 72(t) regarding substantially equal periodic payments.
  - PUBLISHED 10/21/2002 in IRB 2002-42 as REV. RUL. 2002-62
2. Final regulations relating to plan loans under section 72(p).
  - PUBLISHED 12/3/2002 in FR as TD 9021
4. Guidance under section 401(a)(17) regarding whether the increase in the allowable compensation limit enacted by EGTRRA may be applied to former employees.
  - PUBLISHED 1/21/2003 in IRB 2003-3 as REV. RUL. 2003-11 (released 12/20/2002)
9. Guidance under section 408(d) regarding how to request the discretionary 60 day rollover period related to disasters.
  - WILL PUBLISH 1/27/2003 in IRB 2003-4 as REV. PROC. 2003-16 (released 1/8/2003)
10. Guidance under section 408(q).
  - WILL PUBLISH 1/27/2003 in IRB 2003-4 as REV. PROC. 2003-13. (released 1/2/2003)
11. Guidance relating to cash balance pension plans.
  - PUBLISHED 12/11/2002 in FR as NPRM REG 209500-86
  - PUBLISHED 1/13/2003 in IRB 2003-2 as ANNOUNCEMENT 2003-1 (released 12/10/2002)
12. Guidance relating to the application of section 411(d)(6).
  - WILL PUBLISH 2/3/2003 in IRB 2003-5 as NOTICE 2003-10 (released 1/10/2003)
17. Guidance on disclosure to participants regarding their distributions from pension plans.
  - PUBLISHED 10/7/2002 in FR as NPRM REG-124667-02

#### Additional Projects:

24. Revenue ruling modifying Rev. Rul. 2002-46 regarding grace period contributions to a section 401(k) plan and matching contributions to a qualified defined contribution plan.

- PUBLISHED 11/12/2002 in IRB 2002-45 as REV. RUL. 2002-73
25. Revenue ruling on recovery of plan overpayment.
    - PUBLISHED 12/16/2002 in IRB 2002-50 as REV. RUL. 2002-84 (released 11/27/2002)
  26. Revenue ruling under section 411 on taking frozen accruals into account.
  27. Revenue procedure on statute of limitations under section 4971.
  28. Revenue ruling on the effect of EGTRRA on the elimination of optional forms of benefit in defined contribution plans.
  29. Proposed regulations on the application of section 401(a)(4) for cash balance plans.
    - PUBLISHED 12/11/2002 in FR as NPRM REG-164464-02
  30. Notice on section 401(a)(9) effective date.
    - PUBLISHED 1/13/2003 in IRB 2003-2 as NOTICE 2003-2 (released 12/20/2002)
  31. Notice extending delay of nondiscrimination rules for certain governmental plans.
    - PUBLISHED 1/21/2003 in IRB 2003-3 as NOTICE 2003-6 (released 12/20/2002)
  32. Notice regarding section 401(a)(9) reporting.
    - PUBLISHED 1/13/2003 in IRB 2003-2 as NOTICE 2003-3 (released 12/20/2002)
  33. Revenue procedure regarding extension of GUST amendment period.
    - PUBLISHED 12/9/2002 in IRB 2002-49 as REV. PROC. 2002-73
  34. Revenue procedure regarding delayed effective date of section 401(a)(9).
    - PUBLISHED 1/13/2003 in IRB 2003-2 as REV. PROC. 2003-10
  35. Revenue ruling regarding effective date of S Corp/ESOP.
    - PUBLISHED 1/21/2003 in IRB 2003-3 as REV. RUL. 2003-6 (released 12/17/2002)
  36. Guidance regarding length-of-service award program under section 457(e)(11)(B).

**B. Executive Compensation, Health Care and Other Benefits, and Employment Taxes**

Original PGP Projects Published:

4. Guidance on whether accident and health plan reimbursements for medical expenses incurred before the inception of the plan are excludable from the recipient's gross income under section 105(b).
  - PUBLISHED 9/23/2002 in IRB 2002-38 as REV. RUL. 2002-58
5. Guidance under section 105(b) on self-insured medical flexible spending arrangements that pay the full amount of the maximum benefit at the beginning of the plan year.
  - PUBLISHED 12/9/2002 in IRB 2002-49 as REV. RUL. 2002-80

Additional Projects:

18. Notice regarding effective date of Rev. Proc. 2002-41.
  - PUBLISHED 9/9/2002 in IRB 2002-36 as NOTICE 2002-55
19. Revenue ruling under section 83 regarding payment for property with a note.
20. Notice regarding leave donation programs.
  - PUBLISHED 1/13/2003 in IRB 2003-2 as NOTICE 2003-1
21. Guidance under section 419A(f)(5) on the definition of collectively bargained agreement.
22. Notice on issues with respect to the tax treatment of choreworkers.
23. Withdrawal of proposed regulations under section 3321 regarding imposition of Railroad Unemployment Repayment Tax.
  - PUBLISHED 11/7/2002 in FR as REG-209116-89
24. Revenue ruling on application of section 4980 to transfer of excess assets.
25. Revenue ruling on application of section 4980B in divorce situations.
  - PUBLISHED 12/30/2002 in IRB 2002-52 as REV. RUL. 2002-88
26. Announcement regarding Form W-2, Code V.
  - PUBLISHED 12/9/2002 in IRB 2002-49 as ANNOUNCEMENT 2002-108
27. Revenue ruling under section 4980B on COBRA small employer plan exception.

**EXCISE TAXES**

Original PGP Projects Published:

1. Guidance under sections 4041 and 4081 regarding biodiesel.
  - PUBLISHED 11/18/2002 in IRB 2002-46 as REV. RUL. 2002-76

5. Guidance under section 4221 regarding fuel used in foreign trade.
  - PUBLISHED 8/12/2002 in IRB 2002-32 as REV. RUL. 2002-50
6. Guidance under section 4261(e)(3) regarding the purchase of the right to provide mileage awards.
  - PUBLISHED 10/7/2002 in IRB 2002-40 as NOTICE 2002-63

Additional Project:

8. Revenue ruling under section 4261 regarding the sales of frequent flyer miles.
  - PUBLISHED 10/7/2002 in IRB 2002-40 as REV. RUL. 2002-60

**EXEMPT ORGANIZATIONS**

Original PGP Projects Published:

3. Guidance under section 501(c)(12).
  - PUBLISHED 9/16/2002 in IRB 2002-37 as REV. RUL. 2002-55
  - PUBLISHED 9/16/2002 in IRB 2002-37 as REV. RUL. 2002-54
4. Guidance on private foundation terminations.
  - WILL PUBLISH 1/27/2003 in IRB 2003-4 as REV. RUL. 2003-13 (released 1/7/2003)

Additional Projects:

8. Form 990 series developments and request for comments regarding proposed changes.
  - PUBLISHED 9/30/2002 in IRB 2002-39 as ANNOUNCEMENT 2002-87
9. Request for comments regarding application for recognition of exemption.
  - PUBLISHED 10/15/2002 in IRB 2002-41 as ANNOUNCEMENT 2002-92
10. Revenue procedure on annual filing requirements for organizations formed in U.S. possessions.
11. Revenue procedure regarding exclusion from income under section 115.
  - WILL PUBLISH 1/27/2003 in IRB 2003-4 as REV. PROC. 2003-12
12. Revenue ruling on unrelated business income tax issues relating to retail sales.

## **FINANCIAL INSTITUTIONS AND PRODUCTS**

### Additional Projects:

12. Notice clarifying Notice 2001-10 and Notice 2002-8.
  - PUBLISHED 9/9/2002 in IRB 2002-36 as NOTICE 2002-59
13. Revenue ruling regarding the effect of collars on qualified covered calls status.
  - PUBLISHED 11/12/2002 in IRB 2002-45 as REV. RUL. 2002-66
14. Revenue ruling regarding hedges of debt instruments under section 1.446-4(e)(4).
  - PUBLISHED 11/4/2002 in IRB 2002-44 as REV. RUL. 2002-71
15. Revenue ruling regarding section 1259 re-established positions.
  - PUBLISHED 1/21/2003 in IRB 2003-3 as REV. RUL. 2003-1
16. Revenue ruling regarding treatment of forward contract with significant variation.
  - WILL PUBLISH 2/3/2003 in IRB 2003-5 as REV. RUL. 2003-7\
17. Revenue procedure concerning the treatment of a regulated investment company that holds a partnership interest.
18. Revenue ruling concerning the effect of section 1001(d)(2) to changes made to margin accounts.
19. Revenue ruling concerning the timing rules of hedging transactions not identified under regulation section 1.1221-2(f).

## **GENERAL TAX ISSUES**

### Original PGP Projects Published:

3. Final regulations under section 25A regarding the Hope Scholarship and Lifetime Learning credits.
  - PUBLISHED 12/26/2002 in FR as TD 9034
9. Guidance under section 42 regarding the Rent Supplemental Payment Program/Rental Assistance Payment Program.
  - PUBLISHED 10/28/2002 in IRB 2002-43 as REV. RUL. 2002-65
11. Guidance under section 45D regarding the new markets tax credit.
  - WILL PUBLISH 2/3/2003 in IRB 2003-5 as NOTICE 2003-9 (released 1/8/2003)

13. Guidance under section 61 regarding trusts for minors.
  - WILL PUBLISH 1/27/2003 in IRB 2003-4 as REV. PROC. 2003-14
14. Final regulations under section 121 regarding the exclusion of gain on the sale of a principal residence.
  - PUBLISHED 12/24/2002 in FR as TD 9030
  - PUBLISHED 12/24/2002 in FR as TEMP 9031
15. Guidance under section 126 regarding the Soil and Water Conservation Program.
  - WILL PUBLISH 1/27/2003 in IRB 2003-4 as REV. RUL. 2003-14
16. Guidance under section 126 regarding the Agricultural Management Assistance Program.
  - WILL PUBLISH 1/27/2003 in IRB 2003-4 as REV. RUL. 2003-15
19. Guidance under sections 162 and 274 regarding the deduction for travel expenses while away from home.
  - PUBLISHED 11/12/2002 in FR as TEMP 9020
27. Guidance under section 170 regarding the deduction for vehicles donated to charities.
  - PUBLISHED 11/25/2002 in IRB 2002-47 as REV. RUL. 2002-67
31. Final regulations under section 469 regarding self-charged interest.
  - PUBLISHED 8/21/2002 in FR as TD 9013
33. Regulation under section 1041 regarding when transfers of property to third parties are made "on behalf of" the nontransferring spouse.
  - PUBLISHED 1/13/2003 in FR as TD 9035

Additional Projects:

35. Notice under section 45D regarding other federal tax benefits.
  - PUBLISHED 10/15/2002 in IRB 2002-41 as NOTICE 2002-64
36. Notice under section 121 regarding the reduced maximum exclusion of gain on the sale of a principal residence for taxpayers affected by the September 11, 2001, terrorist attacks.
  - PUBLISHED 9/9/2002 in IRB 2002-36 as NOTICE 2002-60
37. Revenue ruling on deductions under sections 162 and 163 in connection with lease-in, lease-out (LILLO) transactions.
  - PUBLISHED 11/4/2002 in IRB 2002-44 as REV. RUL. 2002-69
38. Notice on the tax treatment of payments made under USDA Peanut Quota Buyout Program.
  - PUBLISHED 10/21/2002 in IRB. 2002-42 as NOTICE 2002-67

39. Revenue ruling under section 1241 on cancellation of lease or distributor agreements.
40. Revenue procedure regarding the election under section 1397B.
  - PUBLISHED 10/7/2002 in IRB 2002-40 as REV. PROC. 2002-62
41. Revenue ruling under sections 61, 102, and 139 regarding payments to victims of disasters.
  - PUBLISHED 1/21/2003 in IRB 2003-3 as REV. RUL. 2003-12 (released 12/19/2002)
42. Notice under sections 61 and 139 regarding payments to residents of lower Manhattan affected by the September 11, 2001, terrorist attacks.
  - PUBLISHED 12/2/2002 in IRB 2002-48 as NOTICE 2002-76
43. Revenue ruling under section 1031 regarding the use of related parties as intermediaries in a purported like kind exchange.
  - PUBLISHED 12/9/2002 in IRB 2002-49 as REV. RUL. 2002-83
44. Revenue ruling under section 168 regarding the depreciation of general assets owned by a utility.
45. Revenue procedure under section 1400I regarding the commercial revitalization deduction.
46. Guidance regarding advance rentals.
  - PUBLISHED 12/18/2002 in FR as NPRM REG-151043-02
47. Notice regarding payments to businesses located in lower Manhattan affected by the September 11, 2001, terrorist attacks.
48. Guidance under section 274 regarding the use of statistical sampling.
49. Revenue ruling under section 45D regarding leveraged partnerships.
  - WILL PUBLISH 2/18/2003 in IRB 2003-7 as REV. RUL. 2003-20 (released 1/23/2003)

## **GIFTS, ESTATES AND TRUSTS**

### Original PGP Projects Published:

2. Final regulations under section 645 regarding an election by certain revocable trusts to be treated as part of the associated estate.
  - PUBLISHED 12/24/2002 in FR as TD 9032
8. Guidance under sections 2033 and 2039 regarding New York City and New York State Accidental Death Benefits.

- PUBLISHED 7/8/2002 in IRB 2002-27 as REV. RUL. 2002-29

Additional Projects:

13. Revenue ruling under section 2201, as amended by the Victims of Terrorism Relief Act of 2001, providing sample computations of the estate tax.
  - PUBLISHED 12/30/2002 in IRB 2002-52 as REV. RUL. 2002-86
14. Revenue ruling under section 2042 regarding the taxation of life insurance of Louisiana decedents.

**INSURANCE COMPANIES AND PRODUCTS**

Original PGP Projects Published:

1. Guidance on the treatment of certain captive insurance companies.
  - PUBLISHED 12/30/2002 in IRB 2002-52 as REV. RUL. 2002-89
  - PUBLISHED 12/30/2002 in IRB 2002-52 as REV. RUL. 2002-90
  - PUBLISHED 12/30/2002 in IRB 2002-52 as REV. RUL. 2002-91
  - PUBLISHED 12/30/2002 in IRB 2002-52 as REV. PROC. 2002-75

Additional Projects:

5. Revenue ruling regarding the aggregation of annuity contracts.
  - PUBLISHED 11/12/2002 in IRB 2002-45 as REV. RUL. 2002-75
6. Revenue ruling regarding viatical settlement company licensing requirement.
  - PUBLISHED 12/23/2002 in IRB 2002-51 as REV. RUL. 2002-82
7. Revenue procedure regarding composite method for loss reserve discounting.
  - PUBLISHED 12/23/2002 in IRB 2002-51 as REV. PROC. 2002-74
8. Notice regarding treatment of certain re-insurance transactions
  - PUBLISHED 11/4/2002 in IRB 2002-44 as NOTICE 2002-70

**INTERNATIONAL ISSUES**

**B. Inbound Transactions**

Original PGP Projects Published:

2. Guidance under section 1441.
  - PUBLISHED 9/3/2002 in IRB 2002-35 as REV. PROC. 2002-55
  - PUBLISHED 10/21/2002 in IRB 2002-42 as NOTICE 2002-66
4. Final regulations relating to ITINs on expedited basis.

- PUBLISHED 11/22/2002 in FR as TD 9023

### **C. Outbound Transactions**

#### Original PGP Projects Published:

1. Guidance on international restructurings.
  - PUBLISHED 11/19/2002 in FR as NPRM REG-127380-02
  - PUBLISHED 12/30/2002 in IRB 2002-52 as NOTICE 2002-77

### **D. Foreign Tax Credits**

#### Original PGP Project Published:

3. Guidance on 10/50 company look-through.
  - PUBLISHED 1/21/2003 in IRB 2003-3 as NOTICE 2003-5 (released 12/23/2002)

### **G. Other**

#### Original PGP Projects Published:

1. Guidance on the taxation of foreign insurance companies.
  - PUBLISHED 10/28/2002 in IRB 2002-43 as NOTICE 2002-69
  - PUBLISHED 11/27/2002 in FR as TD 9024
  - WILL PUBLISH 2/10/2003 in IRB 2003-6 as REV. RUL. 2003-17

#### Additional Projects:

5. Proposed regulations regarding partner filing requirements for controlled foreign partnerships under section 6038
  - PUBLISHED 12/23/2002 in FR as NPRM REG-124069-02 and TD 9033.
6. Revenue ruling addressing the creditability of a Costa Rican soak-up tax.
  - PUBLISHED 1/21/2003 in IRB 2003-3 as REV. RUL. 2003-8 (released 12/31/2002)

### **PARTNERSHIPS**

#### Original PGP Projects Published:

5. Guidance on synthetic tax-exempt bonds.
  - PUBLISHED 10/28/2002 in IRB 2002-43 as REV. PROC. 2002-68
6. Guidance regarding partnerships options and convertible instruments.
  - PUBLISHED 1/22/2003 in FR as NPRM REG-103580-02
10. Guidance regarding entity classification and community property owners.

- PUBLISHED 11/12/2002 in IRB 2002-45 as REV. PROC. 2002-69
11. Guidance under section 7701 regarding late check-the-box elections.
    - PUBLISHED 9/30/2002 in IRB 2002-39 as REV. PROC. 2002-59

## **SUBCHAPTER S**

### Additional Project:

5. Revenue ruling under section 1361 regarding QSUB elections.

## **TAX ACCOUNTING**

### Original PGP Projects Published:

1. Guidance regarding the treatment of costs incurred for railroad track maintenance.
  - PUBLISHED 10/15/2002 in IRB 2002-41 as REV. PROC. 2002-65
3. Proposed regulations under sections 162 and 263 regarding deduction and capitalization of expenditures.
  - PUBLISHED 12/19/02 in FR as NPRM REG-125638-01
6. Revenue procedure under section 442 regarding automatic annual accounting period change procedures for individuals.
  - PUBLISHED 11/25/1002 in IRB 2002-47 as NOTICE 2002-75
7. Revenue procedure under section 446 to clarify procedures applicable to voluntary changes in methods of accounting.
  - PUBLISHED 9/3/2002 in IRB 2002-35 as REV. PROC. 2002-54
8. Proposed regulations under section 448 regarding the nonaccrual experience method.
  - WILL PUBLISH 2/10/2003 in IRB 2003-6 as NOTICE 2003-12 (released 1/22/2003)
9. Guidance under section 451 regarding the treatment of advance payments.
  - PUBLISHED 12/16/2002 in IRB 2002-50 as NOTICE 2002-79
10. Guidance under section 451 regarding the accrual of tax refunds.
  - PUBLISHED 1/13/2003 in IRB 2003-2 as REV. RUL. 2003-3
11. Guidance under section 451 regarding the accrual of amounts in dispute by vendors and retailers.
  - PUBLISHED 1/21/2003 in IRB 2003-3 as REV. RUL. 2003-10
14. Final regulations under section 471 regarding the unit livestock price method of accounting.

- PUBLISHED 10/28/2002 in FR as TD 9019
15. Guidance under section 471 regarding the valuation of core inventory under the lower of cost or market method.
    - WILL PUBLISH 2/10/2003 in IRB 2003-6 as REV. PROC. 2003-20 (released 1/22/2003)

Additional Projects:

17. Guidance amplifying and clarifying revenue procedures under section 442 regarding changes in annual accounting period.
  - PUBLISHED 11/18/2002 in IRB 2002-46 as NOTICE 2002-72
18. Guidance under section 263A(f) regarding safe harbor leasing transactions.
19. Update of Rev. Proc. 77-12 regarding valuation of inventories.
20. Revenue procedure under section 442 regarding net operating losses and capital losses arising in a short period resulting from a change in annual accounting period.
21. Guidance under section 461 regarding the proper year for deduction of payroll taxes on deferred compensation by accrual method taxpayers.
22. Guidance on the tax treatment of rotatable spare parts.
23. Guidance on the tax treatment of fuel cost overrecoveries.

**TAX ADMINISTRATION**

Original PGP Projects Published:

8. Guidance under section 6011 regarding the disclosure of certain large transactions.
  - PUBLISHED 10/22/2002 in FR as TD 9017
10. Guidance under section 6111 regarding corporate tax shelter registration.
  - PUBLISHED 10/22/2002 in FR as TD 9017
11. Guidance under section 6112 regarding list of tax shelter investors.
  - PUBLISHED 10/22/2002 in FR as TD 9018
13. Revenue procedure allowing a nonrequesting spouse to file a protest with Appeals regarding an innocent spouse claim under section 6015
  - WILL PUBLISH 2/3/2003 in IRB 2003-5 as REV. PROC. 2003-19
15. Proposed regulations under section 6045 regarding information reporting relating to taxable stock transactions.

- PUBLISHED 11/18/2002 in FR as NPRM REG-143321-02
- 16. Final regulations under 6050S regarding information reporting for qualified tuition and related expenses.
  - PUBLISHED 12/19/2002 in FR as TD 9029
- 30. Final regulations regarding offers-in-compromise.
  - PUBLISHED 7/23/2002 in FR as TD 9007
- 31. Proposed regulations imposing a user fee for offers-in-compromise.
  - PUBLISHED 11/6/2002 in FR as NPRM REG-103777-02
- 37. Final regulations under section 7602(c) regarding third party contacts.
  - PUBLISHED 12/18/2002 in FR as TD 9028
- 39. Final regulations excluding certain low-income taxpayer clinics from the definition of income tax return preparers.
  - PUBLISHED 12/18/2002 in FR as TD 9026
- 40. Revisions to Circular 230 regarding practice before the IRS.
  - PUBLISHED 12/19/2002 in FR as ANPRM REG-122380-02
- 43. Guidance under section 301.9100-1 on the extension of time to make elections.
  - PUBLISHED 9/3/2002 in IRB 2002-35 as NOTICE 2002-58
- 44. Update Statement of Procedural Regulations regarding the Freedom of Information Act.
  - PUBLISHED 11/19/2002 in FR as SPR REG-251003-96

Additional Projects:

- 45. Guidance under section 1363 regarding the effect of a n S corporation election.
  - PUBLISHED 1/21/2003 in IRB 2003-3 as REV. RUL. 2003-4
- 46. Proposed regulations under various provisions regarding adjustments under section 481(a) for changes in accounting method.
- 47. Guidance regarding tax shelter transactions involving a straddle, a tiered partnership, a transitory partner, and the absence of a section 754 election.
  - PUBLISHED 7/15/2002 in IRB 2002-28 as NOTICE 2002-50
- 48. Guidance regarding tax shelter transactions involving S corporation/ partnership straddles.
  - PUBLISHED 10/15/2002 in IRB 2002-41 as NOTICE 2002-65

49. Revenue procedure prescribing procedures for voluntarily participating in a settlement initiative aimed at resolving cases involving Notice 2001-17 contingent liability transactions.
  - PUBLISHED 10/28/2002 in IRB 2002-43 as REV. PROC. 2002-67
50. Announcement prescribing procedures for voluntarily participating in a settlement initiative aimed at resolving cases involving Notice 2001-45 basis shifting transactions.
  - PUBLISHED 10/28/2002 in IRB 2002-43 as ANNOUNCEMENT 2002-97
51. Announcement prescribing procedures for voluntarily participating in a settlement initiative aimed at resolving cases involving corporate-owned life insurance (COLI) transactions.
  - PUBLISHED 10/28/2002 in IRB 2002-43 as ANNOUNCEMENT 2002-96
52. Revenue procedure regarding the reporting requirements under section 6050I for taxi cab drivers and fleet owners relating to lease payments aggregating in excess of \$10,000.
53. Regulations under section 6109 allowing income tax return preparers to elect an alternative to their social security number for purposes of identifying themselves on returns that they prepare.
  - PUBLISHED 8/14/2002 in FR as TD 9014
54. Regulations under section 7602 regarding the designation of IRS officers or employees to take summoned testimony or receive summoned information.
  - PUBLISHED 9/10/2002 in FR as TD 9015
55. Notice regarding the reporting requirements under section 6045 relating to sales of securities futures contracts through brokers.
  - WILL PUBLISH 1/27/2003 in IRB 2003-4 as NOTICE 2003-8 (released 1/10/2003)
56. Final regulations under section 6103 allowing disclosures to the Bureau of the Census for statistical purposes and other related activities.
  - PUBLISHED 1/22/2003 in FR as TD 9037
57. Final regulations under section 6103 regarding triangular disclosure of tax return information.
  - PUBLISHED 1/22/2003 in FR as TD 9036
58. Final regulations applying section 6331(k) to installment agreements.
  - PUBLISHED 12/18/2002 in FR as TD 9027
59. Revenue procedure describing a voluntary compliance initiative for taxpayers that have avoided taxation through the use of offshore payment cards or other offshore financial arrangements.

- WILL PUBLISH 1/27/2003 in IRB 2003-4 as REV. PROC. 2003-11 (released 1/14/2003)
60. Proposed regulations under sections 6662 and 6664 regarding penalties relating to tax shelters.
    - PUBLISHED 12/31/2002 in FR as NPRM REG-126016-01
  61. Notice regarding the effective date of tax shelter registrations.
    - WILL PUBLISH 2/10/2003 in IRB 2003-6 as NOTICE 2003-11 (released 1/17/2003)
  62. Final regulations regarding electronic filing of attachments to Form 1040.
  63. Final regulations under section 6103 regarding disclosures to contractors.
  64. Announcement allowing domestic corporations and brokers to use a form letter in lieu of Form 1099-CAP.
    - WILL PUBLISH 2/10/2003 in IRB 2003-6 as ANNOUNCEMENT 2003-7 (released 1/22/2003)

## **TAX EXEMPT BONDS**

### Original PGP Projects Published:

3. Final regulations under section 141 regarding output facilities.
  - PUBLISHED 9/23/2002 in FR as TD 9016
4. Notice under section 141 regarding allocation and accounting rules for output facilities.
  - PUBLISHED 9/23/2002 in FR as ANPRM REG-142599-02
8. Guidance on procedures for requesting an extension of time to file information returns required by section 149(e).
  - PUBLISHED 9/16/2002 in IRB 2002-37 as REV. PROC. 2002-48 (released 8/30/2002)

### Additional Projects:

11. Qualified public educational facility bonds - 2002 calendar year resident population.
  - PUBLISHED 8/12/2002 in IRB 2002-32 as NOTICE 2002-56
12. Guidance under section 146.
13. Liberty Zone advance refunding notice.
  - PUBLISHED 11/18/2002 in IRB 2002-46 as NOTICE 2002-73 (released 10/31/2002)