

## **HIGHLIGHTS OF THIS ISSUE**

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

### **INCOME TAX**

#### **Rev. Rul. 2009-8, page 645.**

**Federal rates; adjusted federal rates; adjusted federal long-term rate and the long-term exempt rate.** For purposes of sections 382, 642, 1274, 1288, and other sections of the Code, tables set forth the rates for March 2009.

#### **Notice 2009-18, page 648.**

This notice provides supplements to the actuarial tables prescribed under section 7520 of the Code. Recently, the section 7520 interest rate fell below 2.2%. The notice furnishes extensions to the existing tables for interest rates below 2.2%.

### **ESTATE TAX**

#### **Notice 2009-18, page 648.**

This notice provides supplements to the actuarial tables prescribed under section 7520 of the Code. Recently, the section 7520 interest rate fell below 2.2%. The notice furnishes extensions to the existing tables for interest rates below 2.2%.

### **GIFT TAX**

#### **Notice 2009-18, page 648.**

This notice provides supplements to the actuarial tables prescribed under section 7520 of the Code. Recently, the section 7520 interest rate fell below 2.2%. The notice furnishes extensions to the existing tables for interest rates below 2.2%.

### **ADMINISTRATIVE**

#### **Notice 2009-19, page 660.**

This notice invites public comments regarding guidance to be provided to persons who will be required to file information returns under section 6050W of the Code. Section 6050W requires information returns to be made for each calendar year by merchant acquiring entities and third party settlement organizations with respect to payments made in settlement of payment card transactions and third party payment network transactions occurring in that calendar year. This requirement to make information returns applies to returns for calendar years beginning after December 31, 2010. Interested parties are invited to submit comments by March 18, 2009.

#### **Announcement 2009-7, page 663.**

This announcement contains updates and corrections to Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498, and W-2G, Electronically*, including formatting information for Form 8935, *Airline Payments Report*.

Announcements of Disbarments and Suspensions begin on page 663.  
Finding Lists begin on page ii.



# 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.

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# Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

## Section 42.—Low-Income Housing Credit

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

## Section 280G.—Golden Parachute Payments

Federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

## Section 382.—Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change

The adjusted applicable federal long-term rate is set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

## Section 412.—Minimum Funding Standards

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

## Section 467.—Certain Payments for the Use of Property or Services

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

## Section 468.—Special Rules for Mining and Solid Waste Reclamation and Closing Costs

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

## Section 482.—Allocation of Income and Deductions Among Taxpayers

Federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

## Section 483.—Interest on Certain Deferred Payments

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

## Section 642.—Special Rules for Credits and Deductions

Federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

*26 CFR 1.642(c)-6: Valuation of a remainder interest in property transferred to a pooled income fund.*

For extensions of the existing actuarial tables for interest rates below 2.2%. See Notice 2009-18, page 648.

## Section 664.—Charitable Remainder Trusts

*26 CFR 1.664-4: Calculation of the fair market value of the remainder interest in a charitable remainder unitrust.*

For extensions of the existing actuarial tables for interest rates below 2.2%. See Notice 2009-18, page 648.

## Section 807.—Rules for Certain Reserves

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

## Section 846.—Discounted Unpaid Losses Defined

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

## Section 1274.—Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property

*(Also Sections 42, 280G, 382, 412, 467, 468, 482, 483, 642, 807, 846, 1288, 7520, 7872.)*

Federal rates; adjusted federal rates; adjusted federal long-term rate and the long-term exempt rate. For purposes of sections 382, 642, 1274, 1288, and other sections of the Code, tables set forth the rates for March 2009.

## Rev. Rul. 2009-8

This revenue ruling provides various prescribed rates for federal income tax purposes for March 2009 (the current month). Table 1 contains the short-term, mid-term, and long-term applicable federal rates (AFR) for the current month for purposes of section 1274(d) of the Internal Revenue Code. Table 2 contains the short-term, mid-term, and long-term adjusted applicable federal rates (adjusted AFR) for the current month for purposes of section 1288(b). Table 3 sets forth the adjusted federal long-term rate and the long-term tax-exempt rate described in section 382(f). Table 4 contains the appropriate percentages for determining the low-income housing credit described in section 42(b)(1) for buildings placed in service during the current month. However, under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, and before December 31, 2013, shall not be less than 9%. Finally, Table 5 contains the federal rate for determining the present value of an annuity, an interest for life or for a term of years, or a remainder or a reversionary interest for purposes of section 7520.

REV. RUL. 2009-8 TABLE 1  
Applicable Federal Rates (AFR) for March 2009

	<i>Period for Compounding</i>			
	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
<i>Short-term</i>				
AFR	.72%	.72%	.72%	.72%
110% AFR	.79%	.79%	.79%	.79%
120% AFR	.86%	.86%	.86%	.86%
130% AFR	.94%	.94%	.94%	.94%
<i>Mid-term</i>				
AFR	1.94%	1.93%	1.93%	1.92%
110% AFR	2.13%	2.12%	2.11%	2.11%
120% AFR	2.33%	2.32%	2.31%	2.31%
130% AFR	2.53%	2.51%	2.50%	2.50%
150% AFR	2.92%	2.90%	2.89%	2.88%
175% AFR	3.41%	3.38%	3.37%	3.36%
<i>Long-term</i>				
AFR	3.52%	3.49%	3.47%	3.46%
110% AFR	3.88%	3.84%	3.82%	3.81%
120% AFR	4.23%	4.19%	4.17%	4.15%
130% AFR	4.59%	4.54%	4.51%	4.50%

REV. RUL. 2009-8 TABLE 2  
Adjusted AFR for March 2009

	<i>Period for Compounding</i>			
	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
Short-term adjusted AFR	.84%	.84%	.84%	.84%
Mid-term adjusted AFR	2.04%	2.03%	2.02%	2.02%
Long-term adjusted AFR	4.58%	4.53%	4.50%	4.49%

REV. RUL. 2009-8 TABLE 3  
Rates Under Section 382 for March 2009

Adjusted federal long-term rate for the current month	4.58%
Long-term tax-exempt rate for ownership changes during the current month (the highest of the adjusted federal long-term rates for the current month and the prior two months.)	5.49%

REV. RUL. 2009-8 TABLE 4  
Appropriate Percentages Under Section 42(b)(1) for March 2009

Note: Under Section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, and before December 31, 2013, shall not be less than 9%.

Appropriate percentage for the 70% present value low-income housing credit	7.63%
Appropriate percentage for the 30% present value low-income housing credit	3.27%

REV. RUL. 2009-8 TABLE 5  
Rate Under Section 7520 for March 2009

Applicable federal rate for determining the present value of an annuity, an interest for life or a term of years,  
or a remainder or reversionary interest 2.4%

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### **Section 1288.—Treatment of Original Issue Discount on Tax-Exempt Obligations**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

### **Section 2031.—Definition of Gross Estate**

*26 CFR 20.2031-7: Valuation of annuities, interests for life or term of years, and remainder or reversionary interest.*

For extensions of the existing actuarial tables for interest rates below 2.2%. See Notice 2009-18, page 648.

*26 CFR 1.7520-1: Valuation of annuities, unitrust interests, interests for life or term of years, and remainder or reversionary interest.*

For extensions of the existing actuarial tables for interest rates below 2.2%. See Notice 2009-18, page 648.

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### **Section 7520.—Valuation Tables**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

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### **Section 7872.—Treatment of Loans With Below-Market Interest Rates**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2009. See Rev. Rul. 2009-8, page 645.

# Part III. Administrative, Procedural, and Miscellaneous

## Update for Actuarial Tables Under Section 7520

### Notice 2009-18

This notice provides supplements to the actuarial tables prescribed under § 7520 of the Internal Revenue Code. Section 7520 requires the Secretary to prescribe actuarial tables for valuing annuities, terms certain, reversions, and remainders. The interest rates required for these computa-

tions is 120% of the mid-term Applicable Federal Rate for the month of valuation (or, for transfers for charitable purposes, the interest rate for either of the two months preceding the month of valuation). In T.D. 8886, the Secretary prescribed the tables needed for valuations after April 30, 1999. This Treasury Decision contains regulations under sections 664, 2031, and 7520, and provides tables with interest rates starting at 4.2%. In addition, these regulations refer taxpayers to

IRS Publications 1457, 1458, and 1459 for factors at interest rates from 2.2% to 22.0%. Recently, 120% of the mid-term Applicable Federal fell below 2.2%. None of the published tables provides factors for the interest rates below 2.2%. This notice furnishes extensions to the existing tables for interest rates below 2.2%.

Table S provided below extends Table S as furnished in § 20.2031-7(d)(7) of the Federal Estate Tax Regulations.

**Table S — Single Life Remainder Factors  
Based on Life Table 90CM  
For Valuations after April 30, 1999**

Ages	Interest Rate									
	0.2%	0.4%	0.6%	0.8%	1.0%	1.2%	1.4%	1.6%	1.8%	2.0%
0	0.86074	0.74206	0.64081	0.55434	0.48040	0.41712	0.36289	0.31637	0.27642	0.24206
1	0.86115	0.74260	0.64127	0.55456	0.48029	0.41661	0.36193	0.31495	0.27452	0.23969
2	0.86278	0.74539	0.64486	0.55868	0.48472	0.42118	0.36654	0.31949	0.27893	0.24393
3	0.86444	0.74824	0.64855	0.56293	0.48932	0.42595	0.37136	0.32427	0.28360	0.24844
4	0.86611	0.75114	0.65231	0.56727	0.49402	0.43085	0.37632	0.32920	0.28843	0.25313
5	0.86781	0.75407	0.65612	0.57168	0.49880	0.43585	0.38140	0.33426	0.29341	0.25796
6	0.86951	0.75702	0.65997	0.57614	0.50366	0.44092	0.38657	0.33943	0.29850	0.26292
7	0.87121	0.75999	0.66384	0.58064	0.50857	0.44608	0.39183	0.34470	0.30370	0.26799
8	0.87293	0.76298	0.66775	0.58519	0.51354	0.45130	0.39718	0.35006	0.30900	0.27318
9	0.87465	0.76598	0.67169	0.58979	0.51858	0.45661	0.40262	0.35553	0.31442	0.27850
10	0.87637	0.76900	0.67566	0.59443	0.52368	0.46199	0.40815	0.36111	0.31996	0.28394
11	0.87811	0.77204	0.67966	0.59912	0.52884	0.46745	0.41377	0.36678	0.32561	0.28950
12	0.87984	0.77509	0.68369	0.60385	0.53405	0.47297	0.41947	0.37255	0.33136	0.29518
13	0.88158	0.77815	0.68772	0.60860	0.53930	0.47854	0.42521	0.37837	0.33719	0.30093
14	0.88330	0.78119	0.69175	0.61334	0.54454	0.48411	0.43098	0.38423	0.34304	0.30672
15	0.88502	0.78421	0.69576	0.61807	0.54977	0.48968	0.43675	0.39009	0.34891	0.31253
16	0.88671	0.78721	0.69974	0.62277	0.55499	0.49523	0.44251	0.39594	0.35478	0.31835
17	0.88840	0.79020	0.70371	0.62747	0.56020	0.50079	0.44827	0.40181	0.36066	0.32419
18	0.89008	0.79317	0.70767	0.63215	0.56540	0.50635	0.45405	0.40770	0.36658	0.33006
19	0.89175	0.79615	0.71163	0.63686	0.57064	0.51195	0.45988	0.41365	0.37256	0.33601
20	0.89343	0.79913	0.71561	0.64159	0.57591	0.51760	0.46578	0.41968	0.37863	0.34206
21	0.89510	0.80212	0.71961	0.64635	0.58123	0.52331	0.47174	0.42579	0.38480	0.34821
22	0.89678	0.80511	0.72362	0.65113	0.58659	0.52907	0.47777	0.43197	0.39105	0.35446
23	0.89846	0.80811	0.72766	0.65595	0.59199	0.53489	0.48387	0.43824	0.39741	0.36082
24	0.90014	0.81113	0.73171	0.66081	0.59744	0.54078	0.49005	0.44461	0.40387	0.36730
25	0.90183	0.81415	0.73579	0.66570	0.60295	0.54674	0.49632	0.45108	0.41045	0.37392
26	0.90352	0.81719	0.73990	0.67063	0.60852	0.55276	0.50268	0.45765	0.41714	0.38065
27	0.90521	0.82025	0.74403	0.67561	0.61414	0.55887	0.50913	0.46433	0.42396	0.38753
28	0.90691	0.82331	0.74819	0.68062	0.61981	0.56504	0.51566	0.47111	0.43088	0.39453
29	0.90860	0.82638	0.75236	0.68567	0.62553	0.57127	0.52226	0.47797	0.43792	0.40165

**Table S — Single Life Remainder Factors  
Based on Life Table 90CM  
For Valuations after April 30, 1999**

Ages	Interest Rate									
	0.2%	0.4%	0.6%	0.8%	1.0%	1.2%	1.4%	1.6%	1.8%	2.0%
30	0.91030	0.82946	0.75655	0.69074	0.63129	0.57755	0.52894	0.48493	0.44505	0.40889
31	0.91200	0.83254	0.76075	0.69583	0.63709	0.58389	0.53569	0.49196	0.45228	0.41623
32	0.91369	0.83562	0.76496	0.70095	0.64292	0.59029	0.54250	0.49908	0.45961	0.42369
33	0.91539	0.83871	0.76919	0.70610	0.64881	0.59674	0.54939	0.50630	0.46705	0.43128
34	0.91708	0.84181	0.77343	0.71127	0.65472	0.60325	0.55635	0.51359	0.47459	0.43897
35	0.91878	0.84491	0.77769	0.71648	0.66069	0.60982	0.56339	0.52099	0.48224	0.44680
36	0.92047	0.84801	0.78196	0.72170	0.66669	0.61644	0.57050	0.52847	0.48999	0.45475
37	0.92216	0.85112	0.78625	0.72696	0.67273	0.62311	0.57768	0.53604	0.49785	0.46281
38	0.92385	0.85424	0.79054	0.73224	0.67882	0.62985	0.58493	0.54370	0.50582	0.47101
39	0.92555	0.85735	0.79486	0.73754	0.68494	0.63664	0.59226	0.55145	0.51390	0.47932
40	0.92724	0.86047	0.79918	0.74287	0.69111	0.64349	0.59966	0.55930	0.52209	0.48777
41	0.92893	0.86360	0.80352	0.74823	0.69732	0.65041	0.60715	0.56724	0.53040	0.49636
42	0.93062	0.86673	0.80788	0.75362	0.70357	0.65738	0.61471	0.57528	0.53882	0.50508
43	0.93230	0.86986	0.81224	0.75903	0.70986	0.66440	0.62234	0.58341	0.54735	0.51392
44	0.93399	0.87299	0.81661	0.76445	0.71617	0.67146	0.63003	0.59162	0.55597	0.52288
45	0.93566	0.87612	0.82097	0.76988	0.72251	0.67856	0.63777	0.59988	0.56468	0.53194
46	0.93733	0.87923	0.82534	0.77531	0.72886	0.68569	0.64555	0.60821	0.57346	0.54109
47	0.93899	0.88233	0.82968	0.78074	0.73520	0.69282	0.65336	0.61658	0.58229	0.55031
48	0.94064	0.88542	0.83402	0.78616	0.74156	0.69998	0.66119	0.62499	0.59119	0.55960
49	0.94228	0.88849	0.83834	0.79157	0.74791	0.70714	0.66905	0.63344	0.60014	0.56897
50	0.94390	0.89155	0.84265	0.79697	0.75426	0.71431	0.67693	0.64193	0.60914	0.57841
51	0.94552	0.89459	0.84694	0.80236	0.76061	0.72149	0.68483	0.65045	0.61819	0.58791
52	0.94712	0.89760	0.85121	0.80772	0.76693	0.72866	0.69273	0.65898	0.62727	0.59745
53	0.94871	0.90060	0.85545	0.81306	0.77324	0.73581	0.70062	0.66752	0.63636	0.60703
54	0.95028	0.90356	0.85965	0.81836	0.77951	0.74294	0.70850	0.67605	0.64547	0.61662
55	0.95183	0.90650	0.86383	0.82363	0.78575	0.75004	0.71636	0.68458	0.65458	0.62624
56	0.95337	0.90941	0.86797	0.82887	0.79196	0.75712	0.72421	0.69310	0.66369	0.63587
57	0.95488	0.91229	0.87207	0.83406	0.79814	0.76416	0.73202	0.70160	0.67280	0.64551
58	0.95638	0.91514	0.87612	0.83921	0.80426	0.77116	0.73980	0.71007	0.68188	0.65514
59	0.95785	0.91794	0.88013	0.84429	0.81032	0.77809	0.74751	0.71848	0.69091	0.66472
60	0.95930	0.92070	0.88408	0.84932	0.81631	0.78495	0.75515	0.72682	0.69988	0.67425
61	0.96073	0.92342	0.88797	0.85428	0.82223	0.79175	0.76273	0.73511	0.70881	0.68374
62	0.96213	0.92611	0.89183	0.85919	0.82811	0.79849	0.77027	0.74336	0.71770	0.69321
63	0.96352	0.92876	0.89563	0.86405	0.83393	0.80519	0.77776	0.75157	0.72655	0.70266
64	0.96488	0.93137	0.89939	0.86885	0.83969	0.81182	0.78518	0.75972	0.73536	0.71206
65	0.96622	0.93395	0.90310	0.87360	0.84538	0.81839	0.79255	0.76781	0.74412	0.72142
66	0.96754	0.93649	0.90676	0.87829	0.85102	0.82490	0.79986	0.77585	0.75283	0.73075
67	0.96885	0.93899	0.91038	0.88294	0.85662	0.83136	0.80713	0.78386	0.76152	0.74005
68	0.97013	0.94146	0.91395	0.88753	0.86215	0.83777	0.81434	0.79182	0.77016	0.74932
69	0.97139	0.94389	0.91747	0.89206	0.86762	0.84410	0.82148	0.79970	0.77873	0.75853
70	0.97262	0.94628	0.92092	0.89651	0.87299	0.85034	0.82852	0.80748	0.78720	0.76765
71	0.97383	0.94861	0.92430	0.90087	0.87827	0.85647	0.83544	0.81514	0.79555	0.77663
72	0.97500	0.95088	0.92760	0.90513	0.88343	0.86247	0.84223	0.82267	0.80376	0.78548
73	0.97614	0.95309	0.93082	0.90929	0.88847	0.86835	0.84888	0.83004	0.81181	0.79417
74	0.97726	0.95525	0.93396	0.91336	0.89342	0.87411	0.85541	0.83729	0.81974	0.80273
75	0.97834	0.95737	0.93705	0.91736	0.89827	0.87977	0.86183	0.84443	0.82756	0.81119
76	0.97941	0.95944	0.94007	0.92128	0.90305	0.88535	0.86817	0.85149	0.83529	0.81955
77	0.98045	0.96147	0.94304	0.92514	0.90774	0.89084	0.87442	0.85845	0.84292	0.82783
78	0.98147	0.96346	0.94595	0.92892	0.91236	0.89624	0.88056	0.86531	0.85045	0.83600
79	0.98246	0.96540	0.94879	0.93261	0.91686	0.90152	0.88658	0.87203	0.85784	0.84402

**Table S — Single Life Remainder Factors  
Based on Life Table 90CM  
For Valuations after April 30, 1999**

Ages	Interest Rate									
	0.2%	0.4%	0.6%	0.8%	1.0%	1.2%	1.4%	1.6%	1.8%	2.0%
80	0.98342	0.96727	0.95153	0.93619	0.92124	0.90666	0.89244	0.87857	0.86504	0.85185
81	0.98434	0.96907	0.95418	0.93964	0.92546	0.91161	0.89810	0.88490	0.87202	0.85944
82	0.98523	0.97080	0.95672	0.94296	0.92951	0.91638	0.90355	0.89101	0.87875	0.86676
83	0.98607	0.97246	0.95915	0.94614	0.93341	0.92097	0.90880	0.89689	0.88524	0.87384
84	0.98689	0.97406	0.96150	0.94921	0.93718	0.92541	0.91388	0.90259	0.89153	0.88070
85	0.98767	0.97560	0.96378	0.95219	0.94084	0.92972	0.91882	0.90814	0.89766	0.88740
86	0.98843	0.97709	0.96596	0.95506	0.94437	0.93388	0.92359	0.91350	0.90359	0.89388
87	0.98915	0.97850	0.96805	0.95779	0.94772	0.93784	0.92814	0.91861	0.90926	0.90007
88	0.98983	0.97983	0.97002	0.96038	0.95091	0.94161	0.93247	0.92348	0.91466	0.90598
89	0.99047	0.98110	0.97189	0.96284	0.95394	0.94519	0.93659	0.92813	0.91980	0.91162
90	0.99108	0.98230	0.97367	0.96517	0.95681	0.94859	0.94050	0.93253	0.92470	0.91698
91	0.99164	0.98342	0.97532	0.96735	0.95950	0.95177	0.94415	0.93666	0.92927	0.92200
92	0.99216	0.98444	0.97683	0.96933	0.96195	0.95467	0.94750	0.94043	0.93347	0.92660
93	0.99263	0.98537	0.97821	0.97115	0.96419	0.95733	0.95056	0.94389	0.93731	0.93082
94	0.99306	0.98622	0.97947	0.97282	0.96625	0.95977	0.95338	0.94707	0.94085	0.93471
95	0.99347	0.98702	0.98066	0.97438	0.96819	0.96207	0.95603	0.95007	0.94418	0.93837
96	0.99385	0.98777	0.98177	0.97584	0.96999	0.96421	0.95849	0.95285	0.94728	0.94178
97	0.99419	0.98845	0.98278	0.97718	0.97164	0.96617	0.96076	0.95542	0.95014	0.94492
98	0.99451	0.98909	0.98373	0.97842	0.97318	0.96800	0.96288	0.95781	0.95280	0.94785
99	0.99482	0.98970	0.98464	0.97963	0.97467	0.96977	0.96492	0.96013	0.95538	0.95069
100	0.99512	0.99029	0.98552	0.98079	0.97611	0.97148	0.96690	0.96236	0.95787	0.95343
101	0.99541	0.99087	0.98637	0.98192	0.97751	0.97315	0.96883	0.96455	0.96031	0.95611
102	0.99570	0.99143	0.98721	0.98303	0.97888	0.97478	0.97071	0.96668	0.96269	0.95873
103	0.99598	0.99199	0.98803	0.98411	0.98023	0.97638	0.97257	0.96878	0.96503	0.96132
104	0.99627	0.99257	0.98890	0.98526	0.98165	0.97808	0.97453	0.97101	0.96752	0.96405
105	0.99656	0.99314	0.98975	0.98638	0.98304	0.97973	0.97644	0.97318	0.96994	0.96672
106	0.99692	0.99385	0.99081	0.98779	0.98479	0.98181	0.97885	0.97591	0.97300	0.97010
107	0.99734	0.99470	0.99207	0.98946	0.98687	0.98429	0.98172	0.97918	0.97664	0.97412
108	0.99797	0.99596	0.99395	0.99196	0.98997	0.98800	0.98603	0.98408	0.98213	0.98019
109	0.99900	0.99801	0.99702	0.99603	0.99505	0.99407	0.99310	0.99213	0.99116	0.99020

Table B provided below extends Table B furnished in § 20.2031-7(d)(6) of the Federal Estate Tax Regulations.

**Table B  
Remainder Factors for Terms Certain  
Interest Rate**

Years	0.2%	0.4%	0.6%	0.8%	1.0%
1	0.998004	0.996016	0.994036	0.992063	0.990099
2	0.996012	0.992048	0.988107	0.984190	0.980296
3	0.994024	0.988095	0.982214	0.976379	0.970590
4	0.992040	0.984159	0.976356	0.968630	0.960980
5	0.990060	0.980238	0.970533	0.960942	0.951466



**Table B**  
**Remainder Factors for Terms Certain**

Years	Interest Rate				
	0.2%	0.4%	0.6%	0.8%	1.0%
6	0.988084	0.976332	0.964744	0.953316	0.942045
7	0.986111	0.972443	0.958990	0.945750	0.932718
8	0.984143	0.968568	0.953271	0.938244	0.923483
9	0.982179	0.964710	0.947585	0.930798	0.914340
10	0.980218	0.960866	0.941933	0.923410	0.905287
11	0.978262	0.957038	0.936315	0.916082	0.896324
12	0.976309	0.953225	0.930731	0.908811	0.887449
13	0.974360	0.949427	0.925180	0.901598	0.878663
14	0.972416	0.945645	0.919662	0.894443	0.869963
15	0.970475	0.941877	0.914177	0.887344	0.861349
16	0.968538	0.938125	0.908725	0.880302	0.852821
17	0.966604	0.934387	0.903305	0.873315	0.844377
18	0.964675	0.930665	0.897917	0.866384	0.836017
19	0.962749	0.926957	0.892562	0.859508	0.827740
20	0.960828	0.923264	0.887239	0.852686	0.819544
21	0.958910	0.919585	0.881947	0.845919	0.811430
22	0.956996	0.915922	0.876687	0.839205	0.803396
23	0.955086	0.912273	0.871458	0.832545	0.795442
24	0.953179	0.908638	0.866260	0.825938	0.787566
25	0.951277	0.905018	0.861094	0.819383	0.779768
26	0.949378	0.901412	0.855958	0.812879	0.772048
27	0.947483	0.897821	0.850853	0.806428	0.764404
28	0.945592	0.894244	0.845778	0.800028	0.756836
29	0.943705	0.890681	0.840734	0.793678	0.749342
30	0.941821	0.887133	0.835720	0.787379	0.741923
31	0.939941	0.883598	0.830735	0.781130	0.734577
32	0.938065	0.880078	0.825780	0.774931	0.727304
33	0.936193	0.876572	0.820855	0.768781	0.720103
34	0.934324	0.873079	0.815960	0.762679	0.712973
35	0.932459	0.869601	0.811093	0.756626	0.705914
36	0.930598	0.866136	0.806256	0.750621	0.698925
37	0.928740	0.862686	0.801447	0.744664	0.692005
38	0.926887	0.859249	0.796667	0.738754	0.685153
39	0.925036	0.855825	0.791915	0.732891	0.678370
40	0.923190	0.852416	0.787192	0.727074	0.671653
41	0.921347	0.849020	0.782497	0.721304	0.665003
42	0.919508	0.845637	0.777830	0.715579	0.658419
43	0.917673	0.842268	0.773191	0.709900	0.651900
44	0.915841	0.838912	0.768580	0.704266	0.645445
45	0.914013	0.835570	0.763996	0.698676	0.639055
46	0.912189	0.832241	0.759439	0.693131	0.632728
47	0.910368	0.828925	0.754910	0.687630	0.626463
48	0.908551	0.825623	0.750407	0.682173	0.620260
49	0.906738	0.822334	0.745931	0.676759	0.614119
50	0.904928	0.819057	0.741483	0.671388	0.608039
51	0.903122	0.815794	0.737060	0.666059	0.602019
52	0.901319	0.812544	0.732664	0.660773	0.596058
53	0.899520	0.809307	0.728294	0.655529	0.590156
54	0.897724	0.806083	0.723951	0.650326	0.584313
55	0.895933	0.802871	0.719633	0.645165	0.578528

**Table B**  
**Remainder Factors for Terms Certain**

Years	Interest Rate				
	0.2%	0.4%	0.6%	0.8%	1.0%
56	0.894144	0.799672	0.715341	0.640045	0.572800
57	0.892360	0.796486	0.711074	0.634965	0.567129
58	0.890578	0.793313	0.706833	0.629925	0.561514
59	0.888801	0.790153	0.702618	0.624926	0.555954
60	0.887027	0.787005	0.698427	0.619966	0.550450

**Table B**  
**Remainder Factors for Terms Certain**

Years	Interest Rate				
	1.2%	1.4%	1.6%	1.8%	2.0%
1	0.988142	0.986193	0.984252	0.982318	0.980392
2	0.976425	0.972577	0.968752	0.964949	0.961169
3	0.964847	0.959149	0.953496	0.947887	0.942322
4	0.953406	0.945906	0.938480	0.931127	0.923845
5	0.942101	0.932847	0.923701	0.914663	0.905731
6	0.930930	0.919967	0.909155	0.898490	0.887971
7	0.919891	0.907265	0.894837	0.882603	0.870560
8	0.908983	0.894739	0.880745	0.866997	0.853490
9	0.898205	0.882386	0.866875	0.851667	0.836755
10	0.887554	0.870203	0.853224	0.836608	0.820348
11	0.877030	0.858188	0.839787	0.821816	0.804263
12	0.866630	0.846339	0.826562	0.807285	0.788493
13	0.856354	0.834654	0.813545	0.793010	0.773033
14	0.846200	0.823130	0.800734	0.778989	0.757875
15	0.836166	0.811766	0.788124	0.765215	0.743015
16	0.826251	0.800558	0.775712	0.751684	0.728446
17	0.816453	0.789505	0.763496	0.738393	0.714163
18	0.806772	0.778604	0.751473	0.725337	0.700159
19	0.797205	0.767854	0.739639	0.712512	0.686431
20	0.787752	0.757253	0.727991	0.699914	0.672971
21	0.778411	0.746798	0.716526	0.687538	0.659776
22	0.769181	0.736487	0.705242	0.675381	0.646839
23	0.760061	0.726318	0.694136	0.663439	0.634156
24	0.751048	0.716290	0.683205	0.651708	0.621721
25	0.742142	0.706401	0.672446	0.640185	0.609531
26	0.733342	0.696648	0.661856	0.628866	0.597579
27	0.724646	0.687029	0.651433	0.617746	0.585862
28	0.716054	0.677544	0.641174	0.606823	0.574375
29	0.707563	0.668189	0.631077	0.596094	0.563112
30	0.699173	0.658963	0.621139	0.585554	0.552071
31	0.690882	0.649865	0.611357	0.575200	0.541246
32	0.682690	0.640893	0.601730	0.565029	0.530633
33	0.674595	0.632044	0.592254	0.555039	0.520229
34	0.666596	0.623318	0.582927	0.545225	0.510028
35	0.658692	0.614712	0.573747	0.535584	0.500028

**Table B**  
**Remainder Factors for Terms Certain**

Years	Interest Rate				
	1.2%	1.4%	1.6%	1.8%	2.0%
36	0.650881	0.606225	0.564711	0.526114	0.490223
37	0.643163	0.597855	0.555818	0.516812	0.480611
38	0.635537	0.589600	0.547065	0.507673	0.471187
39	0.628001	0.581460	0.538450	0.498697	0.461948
40	0.620554	0.573432	0.529970	0.489879	0.452890
41	0.613196	0.565515	0.521624	0.481217	0.444010
42	0.605924	0.557707	0.513410	0.472708	0.435304
43	0.598740	0.550007	0.505325	0.464350	0.426769
44	0.591640	0.542413	0.497367	0.456140	0.418401
45	0.584624	0.534924	0.489534	0.448074	0.410197
46	0.577692	0.527538	0.481825	0.440152	0.402154
47	0.570842	0.520255	0.474237	0.432369	0.394268
48	0.564073	0.513072	0.466769	0.424724	0.386538
49	0.557384	0.505988	0.459418	0.417214	0.378958
50	0.550775	0.499002	0.452183	0.409837	0.371528
51	0.544244	0.492112	0.445062	0.402590	0.364243
52	0.537791	0.485318	0.438054	0.395472	0.357101
53	0.531414	0.478617	0.431155	0.388479	0.350099
54	0.525112	0.472009	0.424365	0.381610	0.343234
55	0.518886	0.465492	0.417682	0.374863	0.336504
56	0.512733	0.459065	0.411105	0.368234	0.329906
57	0.506653	0.452727	0.404631	0.361723	0.323437
58	0.500645	0.446477	0.398258	0.355328	0.317095
59	0.494709	0.440312	0.391987	0.349045	0.310878
60	0.488843	0.434233	0.385814	0.342873	0.304782

Table J provided below extends Table J as furnished in § 20.2031-7(d)(6) of the Federal Estate Tax Regulations.

**Table J**  
**Adjustment Factors for Term Certain Annuities**  
**Payable at the Beginning of Period**

Interest Rate	Annually	Semi-Annually	Quarterly	Monthly	Weekly
0.2%	1.0020	1.0015	1.0012	1.0011	1.0010
0.4%	1.0040	1.0030	1.0025	1.0022	1.0020
0.6%	1.0060	1.0045	1.0037	1.0032	1.0031
0.8%	1.0080	1.0060	1.0050	1.0043	1.0041
1.0%	1.0100	1.0075	1.0062	1.0054	1.0051
1.2%	1.0120	1.0090	1.0075	1.0065	1.0061
1.4%	1.0140	1.0105	1.0087	1.0076	1.0071
1.6%	1.0160	1.0120	1.0100	1.0086	1.0081
1.8%	1.0180	1.0135	1.0112	1.0097	1.0091
2.0%	1.0200	1.0150	1.0125	1.0108	1.0102

Table K provided below extends Table K as furnished in § 20.2031-7(d)(6) of the Federal Estate Tax Regulations.

**Table K**  
**Adjustment Factors for Annuities**  
**Payable at the End of Period**

<b>Interest Rate</b>	<b>Annually</b>	<b>Semi-Annually</b>	<b>Quarterly</b>	<b>Monthly</b>	<b>Weekly</b>
<b>0.2%</b>	1.0000	1.0005	1.0007	1.0009	1.0010
<b>0.4%</b>	1.0000	1.0010	1.0015	1.0018	1.0020
<b>0.6%</b>	1.0000	1.0015	1.0022	1.0027	1.0029
<b>0.8%</b>	1.0000	1.0020	1.0030	1.0037	1.0039
<b>1.0%</b>	1.0000	1.0025	1.0037	1.0046	1.0049
<b>1.2%</b>	1.0000	1.0030	1.0045	1.0055	1.0059
<b>1.4%</b>	1.0000	1.0035	1.0052	1.0064	1.0068
<b>1.6%</b>	1.0000	1.0040	1.0060	1.0073	1.0078
<b>1.8%</b>	1.0000	1.0045	1.0067	1.0082	1.0088
<b>2.0%</b>	1.0000	1.0050	1.0075	1.0091	1.0098

Table D provided below extends Table D as furnished in § 1.664-4(e)(6) of the Federal Income Tax Regulations.

**Table D**  
**Unitrust Remainder Factors for Terms Certain**  
**Adjusted Payout Rate**

<b>Years</b>	<b>0.2%</b>	<b>0.4%</b>	<b>0.6%</b>	<b>0.8%</b>	<b>1.0%</b>
<b>1</b>	0.998000	0.996000	0.994000	0.992000	0.990000
<b>2</b>	0.996004	0.992016	0.988036	0.984064	0.980100
<b>3</b>	0.994012	0.988048	0.982108	0.976191	0.970299
<b>4</b>	0.992024	0.984096	0.976215	0.968382	0.960596
<b>5</b>	0.990040	0.980159	0.970358	0.960635	0.950990
<b>6</b>	0.988060	0.976239	0.964536	0.952950	0.941480
<b>7</b>	0.986084	0.972334	0.958748	0.945326	0.932065
<b>8</b>	0.984112	0.968444	0.952996	0.937764	0.922745
<b>9</b>	0.982143	0.964571	0.947278	0.930262	0.913517
<b>10</b>	0.980179	0.960712	0.941594	0.922819	0.904382
<b>11</b>	0.978219	0.956870	0.935945	0.915437	0.895338
<b>12</b>	0.976262	0.953042	0.930329	0.908113	0.886385
<b>13</b>	0.974310	0.949230	0.924747	0.900848	0.877521
<b>14</b>	0.972361	0.945433	0.919199	0.893642	0.868746
<b>15</b>	0.970416	0.941651	0.913683	0.886493	0.860058
<b>16</b>	0.968476	0.937885	0.908201	0.879401	0.851458
<b>17</b>	0.966539	0.934133	0.902752	0.872365	0.842943
<b>18</b>	0.964606	0.930397	0.897336	0.865386	0.834514
<b>19</b>	0.962676	0.926675	0.891952	0.858463	0.826169
<b>20</b>	0.960751	0.922968	0.886600	0.851596	0.817907

**Table D**  
**Unitrust Remainder Factors for Terms Certain**  
**Adjusted Payout Rate**

<b>Years</b>	<b>1.2%</b>	<b>1.4%</b>	<b>1.6%</b>	<b>1.8%</b>	<b>2.0%</b>
<b>1</b>	0.988000	0.986000	0.984000	0.982000	0.980000
<b>2</b>	0.976144	0.972196	0.968256	0.964324	0.960400
<b>3</b>	0.964430	0.958585	0.952764	0.946966	0.941192
<b>4</b>	0.952857	0.945165	0.937520	0.929921	0.922368
<b>5</b>	0.941423	0.931933	0.922519	0.913182	0.903921
<b>6</b>	0.930126	0.918886	0.907759	0.896745	0.885842
<b>7</b>	0.918964	0.906021	0.893235	0.880604	0.868126
<b>8</b>	0.907937	0.893337	0.878943	0.864753	0.850763
<b>9</b>	0.897041	0.880830	0.864880	0.849187	0.833748
<b>10</b>	0.886277	0.868499	0.851042	0.833902	0.817073
<b>11</b>	0.875642	0.856340	0.837425	0.818892	0.800731
<b>12</b>	0.865134	0.844351	0.824027	0.804151	0.784717
<b>13</b>	0.854752	0.832530	0.810842	0.789677	0.769022
<b>14</b>	0.844495	0.820875	0.797869	0.775463	0.753642
<b>15</b>	0.834361	0.809382	0.785103	0.761504	0.738569
<b>16</b>	0.824349	0.798051	0.772541	0.747797	0.723798
<b>17</b>	0.814457	0.786878	0.760180	0.734337	0.709322
<b>18</b>	0.804683	0.775862	0.748018	0.721119	0.695135
<b>19</b>	0.795027	0.765000	0.736049	0.708139	0.681233
<b>20</b>	0.785487	0.754290	0.724272	0.695392	0.667608

**Table F(0.2)**

With Interest at 0.2%

Factors for Computing Adjusted Payout Rates for Unitrust Valuations

**Number of Months by Which  
By Which Valuation Date  
Precedes First Payment in  
First Full Taxable Year**

**For Payments Made During Each Period**

<b>At Least</b>	<b>Less Than</b>	<b>Annual Period</b>	<b>Semiannual Period</b>	<b>Quarterly Period</b>	<b>Monthly Period</b>
<b>0</b>	<b>1</b>	1.000000	0.999501	0.999251	0.999085
<b>1</b>	<b>2</b>	0.999834	0.999334	0.999085	0.998918
<b>2</b>	<b>3</b>	0.999667	0.999168	0.998918	
<b>3</b>	<b>4</b>	0.999501	0.999002	0.998752	
<b>4</b>	<b>5</b>	0.999334	0.998835		
<b>5</b>	<b>6</b>	0.999168	0.998669		
<b>6</b>	<b>7</b>	0.999001	0.998503		
<b>7</b>	<b>8</b>	0.998835			
<b>8</b>	<b>9</b>	0.998669			
<b>9</b>	<b>10</b>	0.998503			
<b>10</b>	<b>11</b>	0.998336			
<b>11</b>	<b>12</b>	0.998170			
<b>12</b>	<b>—</b>	0.998004			

**Table F(0.4)**

With Interest at 0.4%

Factors for Computing Adjusted Payout Rates for Unitrust Valuations

**Number of Months by Which****By Which Valuation Date  
Precedes First Payment in  
First Full Taxable Year****For Payments Made During Each Period**

<b>At Least</b>	<b>Less Than</b>	<b>Annual Period</b>	<b>Semiannual Period</b>	<b>Quarterly Period</b>	<b>Monthly Period</b>
<b>0</b>	<b>1</b>	1.000000	0.999003	0.998505	0.998173
<b>1</b>	<b>2</b>	0.999667	0.998671	0.998173	0.997841
<b>2</b>	<b>3</b>	0.999335	0.998339	0.997841	
<b>3</b>	<b>4</b>	0.999002	0.998006	0.997509	
<b>4</b>	<b>5</b>	0.998670	0.997675		
<b>5</b>	<b>6</b>	0.998338	0.997343		
<b>6</b>	<b>7</b>	0.998006	0.997011		
<b>7</b>	<b>8</b>	0.997674			
<b>8</b>	<b>9</b>	0.997342			
<b>9</b>	<b>10</b>	0.997010			
<b>10</b>	<b>11</b>	0.996679			
<b>11</b>	<b>12</b>	0.996347			
<b>12</b>	<b>—</b>	0.996016			

**Table F(0.6)**

With Interest at 0.6%

Factors for Computing Adjusted Payout Rates for Unitrust Valuations

**Number of Months by Which****By Which Valuation Date  
Precedes First Payment in  
First Full Taxable Year****For Payments Made During Each Period**

<b>At Least</b>	<b>Less Than</b>	<b>Annual Period</b>	<b>Semiannual Period</b>	<b>Quarterly Period</b>	<b>Monthly Period</b>
<b>0</b>	<b>1</b>	1.000000	0.998507	0.997761	0.997263
<b>1</b>	<b>2</b>	0.999502	0.998009	0.997263	0.996766
<b>2</b>	<b>3</b>	0.999003	0.997512	0.996766	
<b>3</b>	<b>4</b>	0.998506	0.997015	0.996270	
<b>4</b>	<b>5</b>	0.998008	0.996518		
<b>5</b>	<b>6</b>	0.997511	0.996021		
<b>6</b>	<b>7</b>	0.997013	0.995525		
<b>7</b>	<b>8</b>	0.996517			
<b>8</b>	<b>9</b>	0.996020			
<b>9</b>	<b>10</b>	0.995523			
<b>10</b>	<b>11</b>	0.995027			
<b>11</b>	<b>12</b>	0.994531			
<b>12</b>	<b>—</b>	0.994036			

**Table F(0.8)**

With Interest at 0.8%

Factors for Computing Adjusted Payout Rates for Unitrust Valuations

Number of Months by Which

By Which Valuation Date  
Precedes First Payment in  
First Full Taxable Year

For Payments Made During Each Period

At Least	Less Than	Annual Period	Semiannual Period	Quarterly Period	Monthly Period
0	1	1.000000	0.998012	0.997019	0.996357
1	2	0.999336	0.997349	0.996357	0.995696
2	3	0.998673	0.996687	0.995696	
3	4	0.998010	0.996026	0.995035	
4	5	0.997347	0.995365		
5	6	0.996685	0.994704		
6	7	0.996024	0.994044		
7	8	0.995363			
8	9	0.994702			
9	10	0.994042			
10	11	0.993382			
11	12	0.992722			
12	—	0.992063			

**Table F(1.0)**

With Interest at 1.0%

Factors for Computing Adjusted Payout Rates for Unitrust Valuations

Number of Months by Which

By Which Valuation Date  
Precedes First Payment in  
First Full Taxable Year

For Payments Made During Each Period

At Least	Less Than	Annual Period	Semiannual Period	Quarterly Period	Monthly Period
0	1	1.000000	0.997519	0.996279	0.995454
1	2	0.999171	0.996692	0.995454	0.994629
2	3	0.998343	0.995866	0.994629	
3	4	0.997516	0.995040	0.993804	
4	5	0.996689	0.994216		
5	6	0.995863	0.993391		
6	7	0.995037	0.992568		
7	8	0.994212			
8	9	0.993388			
9	10	0.992565			
10	11	0.991742			
11	12	0.990920			
12	—	0.990099			

**Table F(1.2)**

With Interest at 1.2%

Factors for Computing Adjusted Payout Rates for Unitrust Valuations

**Number of Months by Which****By Which Valuation Date  
Precedes First Payment in  
First Full Taxable Year****For Payments Made During Each Period**

<b>At Least</b>	<b>Less Than</b>	<b>Annual Period</b>	<b>Semiannual Period</b>	<b>Quarterly Period</b>	<b>Monthly Period</b>
<b>0</b>	<b>1</b>	1.000000	0.997027	0.995542	0.994554
<b>1</b>	<b>2</b>	0.999006	0.996036	0.994553	0.993565
<b>2</b>	<b>3</b>	0.998014	0.995047	0.993565	
<b>3</b>	<b>4</b>	0.997022	0.994058	0.992578	
<b>4</b>	<b>5</b>	0.996032	0.993070		
<b>5</b>	<b>6</b>	0.995042	0.992084		
<b>6</b>	<b>7</b>	0.994053	0.991098		
<b>7</b>	<b>8</b>	0.993066			
<b>8</b>	<b>9</b>	0.992079			
<b>9</b>	<b>10</b>	0.991093			
<b>10</b>	<b>11</b>	0.990109			
<b>11</b>	<b>12</b>	0.989125			
<b>12</b>	<b>—</b>	0.988142			

**Table F(1.4)**

With Interest at 1.4%

Factors for Computing Adjusted Payout Rates for Unitrust Valuations

**Number of Months by Which****By Which Valuation Date  
Precedes First Payment in  
First Full Taxable Year****For Payments Made During Each Period**

<b>At Least</b>	<b>Less Than</b>	<b>Annual Period</b>	<b>Semiannual Period</b>	<b>Quarterly Period</b>	<b>Monthly Period</b>
<b>0</b>	<b>1</b>	1.000000	0.996536	0.994807	0.993656
<b>1</b>	<b>2</b>	0.998842	0.995382	0.993656	0.992505
<b>2</b>	<b>3</b>	0.997686	0.994230	0.992505	
<b>3</b>	<b>4</b>	0.996530	0.993079	0.991356	
<b>4</b>	<b>5</b>	0.995376	0.991929		
<b>5</b>	<b>6</b>	0.994224	0.990780		
<b>6</b>	<b>7</b>	0.993073	0.989633		
<b>7</b>	<b>8</b>	0.991923			
<b>8</b>	<b>9</b>	0.990774			
<b>9</b>	<b>10</b>	0.989627			
<b>10</b>	<b>11</b>	0.988481			
<b>11</b>	<b>12</b>	0.987337			
<b>12</b>	<b>—</b>	0.986193			



**Table F(1.6)**

With Interest at 1.6%

Factors for Computing Adjusted Payout Rates for Unitrust Valuations

**Number of Months by Which****By Which Valuation Date  
Precedes First Payment in  
First Full Taxable Year****For Payments Made During Each Period**

<b>At Least</b>	<b>Less Than</b>	<b>Annual Period</b>	<b>Semiannual Period</b>	<b>Quarterly Period</b>	<b>Monthly Period</b>
0	1	1.000000	0.996047	0.994075	0.992761
1	2	0.998678	0.994731	0.992761	0.991449
2	3	0.997358	0.993416	0.991449	
3	4	0.996040	0.992103	0.990138	
4	5	0.994723	0.990791		
5	6	0.993408	0.989481		
6	7	0.992095	0.988173		
7	8	0.990783			
8	9	0.989474			
9	10	0.988166			
10	11	0.986859			
11	12	0.985555			
12	—	0.984252			

**Table F(1.8)**

With Interest at 1.8%

Factors for Computing Adjusted Payout Rates for Unitrust Valuations

**Number of Months by Which****By Which Valuation Date  
Precedes First Payment in  
First Full Taxable Year****For Payments Made During Each Period**

<b>At Least</b>	<b>Less Than</b>	<b>Annual Period</b>	<b>Semiannual Period</b>	<b>Quarterly Period</b>	<b>Monthly Period</b>
0	1	1.000000	0.995560	0.993345	0.991870
1	2	0.998514	0.994081	0.991869	0.990396
2	3	0.997031	0.992604	0.990396	
3	4	0.995550	0.991130	0.988924	
4	5	0.994071	0.989657		
5	6	0.992594	0.988187		
6	7	0.991120	0.986719		
7	8	0.989647			
8	9	0.988177			
9	10	0.986709			
10	11	0.985243			
11	12	0.983780			
12	—	0.982318			

**Table F(2.0)**

With Interest at 2.0%

Factors for Computing Adjusted Payout Rates for Unitrust Valuations

**Number of Months by Which****By Which Valuation Date  
Precedes First Payment in  
First Full Taxable Year****For Payments Made During Each Period**

At Least	Less Than	Annual Period	Semiannual Period	Quarterly Period	Monthly Period
0	1	1.000000	0.995074	0.992617	0.990981
1	2	0.998351	0.993433	0.990980	0.989347
2	3	0.996705	0.991795	0.989346	
3	4	0.995062	0.990160	0.987715	
4	5	0.993421	0.988527		
5	6	0.991783	0.986897		
6	7	0.990148	0.985270		
7	8	0.988515			
8	9	0.986885			
9	10	0.985258			
10	11	0.983633			
11	12	0.982011			
12	—	0.980392			

**Information Reporting of  
Payments Made in Settlement  
of Payment Card and Third  
Party Network Transactions****Notice 2009-19****PURPOSE**

This notice invites public comments regarding guidance to be provided to payment settlement entities and other affected persons concerning new requirements with respect to the reporting of payments made in settlement of payment card and third party network transactions. The new reporting requirements are in section 6050W of the Internal Revenue Code (the Code), which was added by section 3091 of the Housing Assistance Tax Act of 2008, Div. C of Pub. L. No. 110-289, 122 Stat. 2653 (the Act). Section 6050W requires information returns to be made for each calendar year by merchant acquiring entities and third party settlement organizations with respect to payments made in settlement of payment card transactions and third party payment network transactions occurring in that calendar year. This requirement to make information returns ap-

plies to returns for calendar years beginning after December 31, 2010.

The Treasury Department and the Internal Revenue Service (the Service) intend to issue guidance on compliance with the new reporting requirements. To assist them in drafting guidance under the new provisions, they are requesting comments from all affected persons.

**BACKGROUND**

Under new section 6050W, any payment settlement entity making payment to a participating payee in settlement of reportable payment transactions must make a return for each calendar year to be filed with the Service, and furnish a statement to the participating payee, setting forth the gross amount of such reportable payment transactions, as well as the name, address, and taxpayer identification number (TIN) of the participating payees.

Section 6050W(c) provides that a “reportable payment transaction” means any payment card transaction and any third party network transaction. Section 6050W(b)(1) provides that a “payment settlement entity” means: (A) in the case of a payment card transaction, a merchant acquiring entity; and (B) in the case of a third party network transaction, a third party settlement organization.

Section 6050W(d)(1)(A) provides that a “participating payee” means: (i) in the case of a payment card transaction, any person who accepts a payment card as payment; and (ii) in the case of a third party network transaction, any person who accepts payment from a third party settlement organization in settlement of such transaction. Section 6050W(d)(1)(C) provides that “person” includes any governmental unit (and any agency or instrumentality thereof). However, section 6050W(d)(1)(B) provides that a “participating payee” does not include any person with a foreign address except as provided by the Secretary in regulations or other guidance.

With respect to reporting on payment card transactions, section 6050W(b)(2) provides that the term “merchant acquiring entity” means the bank or other organization with the contractual obligation to make payment to participating payees in settlement of payment card transactions. Section 6050W(c)(2) provides that a “payment card transaction” means any transaction in which a payment card is accepted as payment. Section 6050W(d)(2) defines “payment card” as any card that is issued pursuant to an agreement or arrangement that provides for: (A) one or more issuers of such cards; (B) a network of persons unrelated to each other, and

to the issuer, who agree to accept such cards as payment; and (C) standards and mechanisms for settling the transactions between the merchant acquiring entities and the persons who agree to accept such cards as payment.

Section 6050W(c)(3) provides that the term “third party network transaction” means any transaction that is settled through a third party payment network. Section 6050W(d)(3) defines “third party payment network” as any agreement or arrangement that: (A) involves the establishment of accounts with a central organization by a substantial number of persons who (i) are unrelated to such organization, (ii) provide goods or services, and (iii) have agreed to settle transactions for the provision of such goods or services pursuant to such agreement or arrangement; (B) provides for standards and mechanisms for settling such transactions; and (C) guarantees persons providing goods or services pursuant to such agreement or arrangement that such persons will be paid for providing such goods or services. In the case of a third party network transaction, section 6050W(b)(1)(B) provides that the payment settlement entity is the “third party settlement organization,” which is defined in section 6050W(b)(3) as the central organization that has the contractual obligation to make payment to participating payees of third party network transactions.

Section 6050W(d)(3) provides that a third party payment network does not include any agreement or arrangement that provides for the issuance of payment cards. In addition, section 6050W(e) provides that a third party settlement organization is required to report with respect to third party network transactions of any participating payee only if (1) the aggregate amount with respect to such third party network transactions for the year that would otherwise be reported exceeds \$20,000, and (2) the aggregate number of such transactions exceeds 200.

Additionally, section 6050W(b)(4)(A) imposes reporting requirements on intermediaries who receive payments from a payment settlement entity and distribute such payments to one or more participating payees. Under section 6050W(b)(4)(A), such intermediaries are treated (i) as participating payees with respect to the payment settlement entity, and (ii) as payment

settlement entities with respect to the participating payees to whom the intermediary distributes payments. However, under section 6050W(b)(4)(B), if an electronic payment facilitator or other third party makes payments in settlement of reportable payment transactions on behalf of the payment settlement entity, the electronic payment facilitator or other third party must file the annual information return in lieu of the payment settlement entity.

The Act also amended section 3406(b)(3) to provide that reportable payment transactions subject to information reporting under section 6050W generally are subject to backup withholding requirements. In addition, the Act amended section 6724(d) by adding returns required by section 6050W to the definition of information returns for purposes of penalties for failure to comply with certain information reporting requirements.

Section 6050W(g) grants authority to the Secretary to issue guidance to implement the reporting requirement, including rules to prevent the reporting of the same transaction more than once. Section 6050W and the related amendment to section 6724(d) generally apply to returns for calendar years beginning after December 31, 2010. The amendments to the backup withholding requirements apply to amounts paid after December 31, 2011.

#### REQUEST FOR PUBLIC COMMENTS

The Treasury Department and the Service request comments on issues that should be addressed in guidance implementing the new requirements with respect to the reporting of payments made in settlement of payment card and third party network transactions. The Treasury Department and the Service request specific comments regarding:

1. Whether the Form 1099 series is appropriate for Section 6050W reporting and whether the time and manner of reporting to the Service should conform to existing practices for information reporting to the Service under other provisions of the Code;
2. Whether procedures for electronic reporting to payees, under section 6050W(f), should conform to existing procedures for electronic reporting to

payees under other provisions of the Code;

3. What foreign entities, if any, should be included in the definition of “payment settlement entity”;
4. What persons with foreign addresses, if any, should be included in the definition of “participating payee”;
5. How to interpret the statutory definition and scope of “payment card”;
6. How to interpret the statutory definition and scope of “third party payment network”;
7. Whether the “gross amount” of the reportable payment transaction should be defined as “gross receipts or sales” or whether adjustments should be made for credits, cash equivalents, discount amounts, fees, refunded amounts, or other amounts;
8. How to administer the reporting requirements so as to prevent reporting of the same transaction more than once;
9. How to address differences between section 6050W reporting and payee reporting on Forms 1040, 1065, or 1120, particularly when timing differences arise, for example, between calendar reporting years and fiscal taxable years, and the potential appropriateness of annual information returns from payment settlement entities that either segregate monthly “gross amounts” or reflect the taxable year of the participating payee; and
10. What document retention and other verification requirements should apply to reporting entities and what information should be captured for purposes of substantiating the payments reported.

Interested parties are invited to submit comments on this notice by Wednesday, March 18, 2009. Written comments should be submitted to: Internal Revenue Service, CC:PA:LPD:PR (Notice 2009–19), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Alternatively, comments may be hand delivered between the hours of 8:00 a.m. and 4:00 p.m. Monday to Friday to CC:PA:LPD:PR (Notice 2009–19), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, D.C. Comments may also be transmitted electronically

via the following e-mail address:  
*Notice.Comments@irscounsel.treas.gov*.  
Please include “Notice 2009–19” in  
the subject line of any electronic  
communications. All comments will

be available for public inspection and  
copying.

The principal author of this notice is  
Barbara Pettoni of the Office of Associate  
Chief Counsel (Procedure & Administra-

tion). For further information regarding  
this notice, please contact Barbara Pettoni  
at (202) 622–4910 (not a toll-free call).

## Part IV. Items of General Interest

### Update and Correction to Publication 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G, Electronically, containing formatting information for Form 8935, Airline Payments Report

#### Announcement 2009-7

As a result of the recent legislation, The Worker, Retiree and Employer Act

of 2008, Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498 and W-2G, Electronically*, revised July 2008, was updated to accommodate Form 8935, *Airline Payments Report*. The filing requirement begins March 23, 2009, for all payments made prior to the date of enactment, and the due date of future filings is ninety days from the date of payment to the recipient. The forms will be filed through the FIRE (Filing Information Returns Electronically) System. The following format information is necessary to file these forms through the FIRE System.

In the Payer 'A' Record:

- (a) Type of Return, position 27, is 'U'.
- (b) The following Amount Codes, positions 28-41 are acceptable:

<u>Amount Code</u>	<u>Amount Type</u>
1	Total amount reported
2	First year of reported payments
3	Second year of reported payments
4	Third year of reported payments
5	Fourth year of reported payments
6	Fifth year of reported payments

In the Payee 'B' Record:

- (a) Year of First Payment, positions 547-550, enter the year in which the amount in Payment Amount 1 was sent.
- (b) Year of Second Payment, positions 551-554, enter the year in which the amount in Payment Amount 2 was sent.
- (c) Year of Third Payment, positions 555-558, enter the year in which the amount in Payment Amount 3 was sent.
- (d) Year of Fourth Payment, positions 559-562, enter the year in which the amount in Payment Amount 4 was sent.
- (e) Year of Fifth Payment, positions 563-566, enter the year in which the amount in Payment Amount 5 was sent.

All the fields in both the Payer 'A' Record and the Payee 'B' Record are required when reporting Form 8935.

For Form 1099-R, the following correction is made to the 'Form 1099-R Dis-

tribution Code Chart 2008': distribution code H can be used alone or with code 4.

If you have questions, regarding this announcement or the filing of Form 8935,

*Airline Payments Report*, please call toll-free 1-800-866-455-7438.

## Announcement of Disciplinary Sanctions From the Office of Professional Responsibility

#### Announcement 2009-11

The Office of Professional Responsibility (OPR) announces recent disciplinary sanctions involving attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers. These individuals are subject to the regulations governing practice before the Internal Revenue Service (IRS), which are set out in Title 31, Code of Federal Regulations, Part 10, and

which are published in pamphlet form as Treasury Department Circular No. 230. The regulations prescribe the duties and restrictions relating to such practice and prescribe the disciplinary sanctions for violating the regulations.

The disciplinary sanctions to be imposed for violation of the regulations are:

**Disbarred from practice before the IRS**—An individual who is disbarred is

not eligible to represent taxpayers before the IRS.

**Suspended from practice before the IRS**—An individual who is suspended is not eligible to represent taxpayers before the IRS during the term of the suspension.

**Censured in practice before the IRS**—Censure is a public reprimand. Unlike disbarment or suspension, censure does not affect an individual's eligibility

to represent taxpayers before the IRS, but OPR may subject the individual's future representations to conditions designed to promote high standards of conduct.

**Monetary penalty**—A monetary penalty may be imposed on an individual who engages in conduct subject to sanction or on an employer, firm, or entity if the individual was acting on its behalf and if it knew, or reasonably should have known, of the individual's conduct.

**Disqualification of appraiser**—An appraiser who is disqualified is barred from presenting evidence or testimony in any administrative proceeding before the Department of the Treasury or the IRS.

Under the regulations, attorneys, certified public accountants, enrolled agents, enrolled actuaries, and enrolled retirement plan agents may not assist, or accept assistance from, individuals who are suspended or disbarred with respect to matters constituting practice (*i.e.*, representation) before the IRS, and they may not aid or abet suspended or disbarred individuals to practice before the IRS.

Disciplinary sanctions are described in these terms:

**Disbarred by decision after hearing, Suspended by decision after hearing, Censured by decision after hearing, Monetary penalty imposed after hearing, and Disqualified after hearing**—An administrative law judge (ALJ) conducted an evidentiary hearing upon OPR's complaint alleging violation of the regulations and issued a decision imposing one of these sanctions. After 30 days from the issuance of the decision, in the absence of

an appeal, the ALJ's decision became the final agency decision.

**Disbarred by default decision, Suspended by default decision, Censured by default decision, Monetary penalty imposed by default decision, and Disqualified by default decision**—An ALJ, after finding that no answer to OPR's complaint had been filed, granted OPR's motion for a default judgment and issued a decision imposing one of these sanctions.

**Disbarment by decision on appeal, Suspended by decision on appeal, Censured by decision on appeal, Monetary penalty imposed by decision on appeal, and Disqualified by decision on appeal**—The decision of the ALJ was appealed to the agency appeal authority, acting as the delegate of the Secretary of the Treasury, and the appeal authority issued a decision imposing one of these sanctions.

**Disbarred by consent, Suspended by consent, Censured by consent, Monetary penalty imposed by consent, and Disqualified by consent**—In lieu of a disciplinary proceeding being instituted or continued, an individual offered a consent to one of these sanctions and OPR accepted the offer. Typically, an offer of consent will provide for: suspension for an indefinite term; conditions that the individual must observe during the suspension; and the individual's opportunity, after a stated number of months, to file with OPR a petition for reinstatement affirming compliance with the terms of the consent and affirming current eligibility to practice (*i.e.*, an active professional

license or active enrollment status). An enrolled agent or an enrolled retirement plan agent may also offer to resign in order to avoid a disciplinary proceeding.

**Suspended by decision in expedited proceeding, Suspended by default decision in expedited proceeding, Suspended by consent in expedited proceeding**—OPR instituted an expedited proceeding for suspension (based on certain limited grounds, including loss of a professional license and criminal convictions).

OPR has authority to disclose the grounds for disciplinary sanctions in these situations: (1) an ALJ or the Secretary's delegate on appeal has issued a decision on or after September 26, 2007, which was the effective date of amendments to the regulations that permit making such decisions publicly available; (2) the individual has settled a disciplinary case by signing OPR's "consent to sanction" form, which requires consenting individuals to admit to one or more violations of the regulations and to consent to the disclosure of the individual's own return information related to the admitted violations (for example, failure to file Federal income tax returns); or (3) OPR has issued a decision in an expedited proceeding for suspension.

Announcements of disciplinary sanctions appear in the Internal Revenue Bulletin at the earliest practicable date. The sanctions announced below are alphabetized first by the names of states and second by the last names of individuals. Unless otherwise indicated, section numbers (*e.g.*, § 10.51) refer to the regulations.

<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>Arizona</b>				
Little Rock	Moser, Bobby K.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 18 U.S.C. § 371, conspiracy to commit an offense against the United States; 18 U.S.C. § 1341, mail fraud; 18 U.S.C. § 2314, interstate transportation of stolen property; 18 U.S.C. § 1957, money laundering; 18 U.S.C. § 371, conspiracy to commit mail and wire fraud; 18 U.S.C. § 1341, mail fraud; 18 U.S.C. § 1343, wire fraud; 18 U.S.C. § 1956, conspiracy to commit money laundering; 18 U.S.C. § 1503, obstruction of justice; 18 U.S.C. § 1623, false declaration before the grand jury)	Indefinite from January 5, 2009
<b>California</b>				
Santa Ana	Ardalan, Kaveh	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (suspension of attorney license)	Indefinite from February 2, 2009
	Dakopolos, Helena M., See Oregon			
Orinda	Hendren, Ed W.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from February 2, 2009
Concord	Maya, William	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from January 5, 2009

<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>California (Continued)</b>				
Sherman Oaks	Miller, Laurence K.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (revocation of CPA license)	Indefinite from January 5, 2009
Stockton	Nesin, Robert B.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from January 5, 2009
<b>Colorado</b>				
Littleton	Barker, Reed H.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 18 U.S.C. § 371, conspiracy to commit tax fraud) in Utah	Indefinite from January 5, 2009
<b>Florida</b>				
Fort Lauderdale	Cunningham, Jr., Shirley A.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from February 10, 2009
<b>Georgia</b>				
Stone Mountain	Jackson, Sherry P.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 28 U.S.C. § 7203, willful failure to file an income tax return)	Indefinite from February 2, 2009
<b>Indiana</b>				
Plymouth	Gifford, Ronald D.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (suspension of attorney license)	Indefinite from January 5, 2009
<b>Maryland</b>				
	Mittendorff, Robert E., See Virginia			
Bowie	Ryan, Jr., Michael W.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from February 10, 2009



<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>Massachusetts</b>				
Malden	Harbeck, Karen M.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from February 10, 2009
	Pritzker, Bruce E., See Nevada			
<b>Missouri</b>				
Gladstone	Thuscik, Russell E.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from February 10, 2009
<b>New Jersey</b>				
	Lynch, John G., See New York			
<b>Nevada</b>				
Zepher Cove	Pritzker, Bruce E.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment in Massachusetts)	Indefinite from February 10, 2009
<b>New York</b>				
New York	Lynch, John Gregory	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (conviction under 18 U.S.C. § 371, conspiracy to employ a prohibited person) in New Jersey	Indefinite from February 10, 2009
Dix Hills	Park, Yohan	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (suspension of attorney license)	Indefinite from February 10, 2009
Delmar	Tang, E. Lisa	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (suspension of attorney license)	Indefinite from February 10, 2009

<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>North Carolina</b>				
Raleigh	Blanton, Calvin, Lewis	CPA	Suspended by default decision in expedited proceeding under § 10.82 (revocation of CPA license)	Indefinite from February 10, 2009
<b>Oregon</b>				
Florence	Dakopolos, Helena M.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment in California)	Indefinite from January 5, 2009
<b>Texas</b>				
Houston	Caldwell, Bobby, H.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from January 6, 2009
Dallas	Hughes, Carl D.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from January 6, 2009
Weatherford	Johnson, Sherrie	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from January 6, 2009
Pearland	Morris, Booker T.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment)	Indefinite from January 6, 2009
Irving	Taulman, Sharon L.	CPA	Suspended by default decision in expedited proceeding under § 10.82 (revocation of CPA license)	Indefinite from January 6, 2009
Richardson	Wright, Richard L.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (suspension of attorney license)	Indefinite from January 6, 2009
<b>Utah</b>				
	Barker, Reed H., See Colorado			

<b>City &amp; State</b>	<b>Name</b>	<b>Professional Designation</b>	<b>Disciplinary Sanction</b>	<b>Effective Date(s)</b>
<b>Virginia</b>				
Alexandria	Mittendorff, Robert E.	Attorney	Suspended by default decision in expedited proceeding under § 10.82 (attorney disbarment in Maryland)	Indefinite from February 10, 2009

# 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.

## Numerical Finding List<sup>1</sup>

Bulletins 2009–1 through 2009–10

### Announcements:

2009-1, 2009-1 I.R.B. 242  
2009-2, 2009-5 I.R.B. 424  
2009-3, 2009-6 I.R.B. 459  
2009-4, 2009-8 I.R.B. 597  
2009-5, 2009-8 I.R.B. 569  
2009-6, 2009-9 I.R.B. 643  
2009-7, 2009-10 I.R.B. 663  
2009-8, 2009-8 I.R.B. 598  
2009-9, 2009-9 I.R.B. 643  
2009-10, 2009-9 I.R.B. 644  
2009-11, 2009-10 I.R.B. 663

### Notices:

2009-1, 2009-2 I.R.B. 250  
2009-2, 2009-4 I.R.B. 344  
2009-3, 2009-2 I.R.B. 250  
2009-4, 2009-2 I.R.B. 251  
2009-5, 2009-3 I.R.B. 309  
2009-6, 2009-3 I.R.B. 311  
2009-7, 2009-3 I.R.B. 312  
2009-8, 2009-4 I.R.B. 347  
2009-9, 2009-5 I.R.B. 419  
2009-10, 2009-5 I.R.B. 419  
2009-11, 2009-5 I.R.B. 420  
2009-12, 2009-6 I.R.B. 446  
2009-13, 2009-6 I.R.B. 447  
2009-14, 2009-7 I.R.B. 516  
2009-15, 2009-6 I.R.B. 449  
2009-16, 2009-8 I.R.B. 572  
2009-17, 2009-8 I.R.B. 575  
2009-18, 2009-10 I.R.B. 648  
2009-19, 2009-10 I.R.B. 660

### Proposed Regulations:

REG-144615-02, 2009-7 I.R.B. 561  
REG-148568-04, 2009-5 I.R.B. 421  
REG-160872-04, 2009-4 I.R.B. 358  
REG-158747-06, 2009-4 I.R.B. 362  
REG-138326-07, 2009-9 I.R.B. 638  
REG-143686-07, 2009-8 I.R.B. 579  
REG-150670-07, 2009-4 I.R.B. 378  
REG-113462-08, 2009-4 I.R.B. 379  
REG-147636-08, 2009-9 I.R.B. 641  
REG-150066-08, 2009-5 I.R.B. 423

### Revenue Procedures:

2009-1, 2009-1 I.R.B. 1  
2009-2, 2009-1 I.R.B. 87  
2009-3, 2009-1 I.R.B. 107  
2009-4, 2009-1 I.R.B. 118  
2009-5, 2009-1 I.R.B. 161

### Revenue Procedures— Continued:

2009-6, 2009-1 I.R.B. 189  
2009-7, 2009-1 I.R.B. 226  
2009-8, 2009-1 I.R.B. 229  
2009-9, 2009-2 I.R.B. 256  
2009-10, 2009-2 I.R.B. 267  
2009-11, 2009-3 I.R.B. 313  
2009-12, 2009-3 I.R.B. 321  
2009-13, 2009-3 I.R.B. 323  
2009-14, 2009-3 I.R.B. 324  
2009-15, 2009-4 I.R.B. 356  
2009-16, 2009-6 I.R.B. 449  
2009-17, 2009-7 I.R.B. 517

### Revenue Rulings:

2009-1, 2009-2 I.R.B. 248  
2009-2, 2009-2 I.R.B. 245  
2009-3, 2009-5 I.R.B. 382  
2009-4, 2009-5 I.R.B. 408  
2009-5, 2009-6 I.R.B. 432  
2009-8, 2009-10 I.R.B. 645

### Tax Conventions:

2009-5, 2009-8 I.R.B. 569

### Treasury Decisions:

9434, 2009-4 I.R.B. 339  
9435, 2009-4 I.R.B. 333  
9436, 2009-3 I.R.B. 268  
9437, 2009-4 I.R.B. 341  
9438, 2009-5 I.R.B. 387  
9439, 2009-5 I.R.B. 416  
9440, 2009-5 I.R.B. 409  
9441, 2009-7 I.R.B. 460  
9442, 2009-6 I.R.B. 434  
9443, 2009-8 I.R.B. 564  
9444, 2009-9 I.R.B. 603  
9445, 2009-9 I.R.B. 635  
9446, 2009-9 I.R.B. 607

<sup>1</sup> A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2008–27 through 2008–52 is in Internal Revenue Bulletin 2008–52, dated December 29, 2008.

## Finding List of Current Actions on Previously Published Items<sup>1</sup>

Bulletins 2009–1 through 2009–10

### Notices:

#### 99-35

Obsoluted by  
Notice 2009-15, 2009-6 I.R.B. 449

#### 2001-55

Modified by  
Notice 2009-1, 2009-2 I.R.B. 250

#### 2002-27

Modified by  
Notice 2009-9, 2009-5 I.R.B. 419

#### 2005-74

Obsoluted by  
T.D. 9446, 2009-9 I.R.B. 607

#### 2007-26

Modified by  
Notice 2009-15, 2009-6 I.R.B. 449

#### 2007-54

Obsoluted by  
T.D. 9436, 2009-3 I.R.B. 268

#### 2008-11

Obsoluted by  
T.D. 9436, 2009-3 I.R.B. 268

#### 2008-12

Obsoluted by  
T.D. 9436, 2009-3 I.R.B. 268  
Rev. Proc. 2009-11, 2009-3 I.R.B. 313

#### 2008-13

Obsoluted by  
T.D. 9436, 2009-3 I.R.B. 268  
List of forms modified and superseded by  
Rev. Proc. 2009-11, 2009-3 I.R.B. 313  
Modified and clarified by  
Notice 2009-5, 2009-3 I.R.B. 309

#### 2008-46

Obsoluted by  
T.D. 9436, 2009-3 I.R.B. 268  
Rev. Proc. 2009-11, 2009-3 I.R.B. 313

#### 2008-100

Amplified and superseded by  
Notice 2009-14, 2009-7 I.R.B. 516

### Proposed Regulations:

#### REG-149519-03

Withdrawn by  
Ann. 2009-4, 2009-8 I.R.B. 597

### Revenue Procedures:

#### 2007-17

Superseded by  
Rev. Proc. 2009-14, 2009-3 I.R.B. 324

#### 2007-68

Superseded by  
Rev. Proc. 2009-17, 2009-7 I.R.B. 517

#### 2007-71

Modified by  
Notice 2009-3, 2009-2 I.R.B. 250

#### 2008-1

Superseded by  
Rev. Proc. 2009-1, 2009-1 I.R.B. 1

#### 2008-2

Superseded by  
Rev. Proc. 2009-2, 2009-1 I.R.B. 87

#### 2008-3

Superseded by  
Rev. Proc. 2009-3, 2009-1 I.R.B. 107

#### 2008-4

Superseded by  
Rev. Proc. 2009-4, 2009-1 I.R.B. 118

#### 2008-5

Superseded by  
Rev. Proc. 2009-5, 2009-1 I.R.B. 161

#### 2008-6

Superseded by  
Rev. Proc. 2009-6, 2009-1 I.R.B. 189

#### 2008-7

Superseded by  
Rev. Proc. 2009-7, 2009-1 I.R.B. 226

#### 2008-8

Superseded by  
Rev. Proc. 2009-8, 2009-1 I.R.B. 229

#### 2008-9

Superseded by  
Rev. Proc. 2009-9, 2009-2 I.R.B. 256

#### 2008-61

Superseded by  
Rev. Proc. 2009-3, 2009-1 I.R.B. 107

#### 2008-65

Amplified and supplemented by  
Rev. Proc. 2009-16, 2009-6 I.R.B. 449

#### 2008-68

Amplified and superseded by  
Rev. Proc. 2009-15, 2009-4 I.R.B. 356

### Revenue Rulings:

#### 65-286

Obsoluted by  
T.D. 9435, 2009-4 I.R.B. 333

### Revenue Rulings— Continued:

#### 76-54

Obsoluted by  
T.D. 9435, 2009-4 I.R.B. 333

#### 92-19

Supplemented by  
Rev. Rul. 2009-3, 2009-5 I.R.B. 382

#### 2008-19

Modified by  
Rev. Rul. 2009-3, 2009-5 I.R.B. 382

<sup>1</sup> A cumulative list of current actions on previously published items in Internal Revenue Bulletins 2008–27 through 2008–52 is in Internal Revenue Bulletin 2008–52, dated December 29, 2008.



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