INTERNAL REVENUE
BULLETIN

IRS

HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2015–17
April 27, 2015

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

SPECIAL ANNOUNCEMENT

Notice 2015–30, page 928.

This Notice provides penalty relief for taxpayers who received a Form 1095–A, Health Insurance Marketplace Statement, that was incorrect or delayed and who timely filed their 2014 income tax return, including extensions.

INCOME TAX

Notice 2015–30, page 928.

This Notice provides penalty relief for taxpayers who received a Form 1095–A, Health Insurance Marketplace Statement, that was incorrect or delayed and who timely filed their 2014 income tax return, including extensions.

EMPLOYEE PLANS

Notice 2015–31, page 929.

This notice sets forth updates on the corporate bond monthly yield curve, the corresponding spot segment rates for March 2015 used under § 417(e)(3)(D), the 24-month average segment rates applicable for March 2015, and the 30-year Treasury rates. These rates reflect the application of § 430(h)(2)(C)(iv), which was added by the Moving Ahead for Progress in the 21st Century Act, Public Law 112–141 (MAP–21) and amended by section 2003 of the Highway and Transportation Funding Act of 2014 (HATFA).

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The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the 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.

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.

PENALTY RELIEF RELATED TO INCORRECT OR DELAYED FORMS 1095–A

Notice 2015–30

Purpose

This Notice provides penalty relief for taxpayers who received a Form 1095–A, Health Insurance Marketplace Statement, that was delayed or that the taxpayer believes to be incorrect and who timely filed their 2014 income tax return, including extensions. Specifically, this Notice provides relief from the penalty under section 6651(a)(2) of the Internal Revenue Code for late payment of a balance due, the penalty under section 6651(a)(3) for failure to pay an amount due upon notice and demand, the penalty under section 6654(a) for underpayment of estimated tax, and the accuracy-related penalty under section 6662. This relief applies only for the 2014 taxable year.

Background

Section 6651(a)(2) imposes a penalty for a failure to pay (on or before the due date for payment) an amount shown as tax on any return. However, the section 6651(a)(2) penalty is not imposed if the taxpayer shows that the failure was due to reasonable cause and not willful neglect. In general, individuals must pay the tax shown on the return by April 15.

Section 6651(a)(3) imposes a penalty for failure to pay an amount of tax required to be shown on a return that is not shown on the return within 21 days from the date of notice and demand. The section 6651(a)(3) penalty is not imposed if the taxpayer shows that the failure to pay was due to reasonable cause and not willful neglect.

Section 6654(a) imposes a penalty in the case of an underpayment of estimated tax by an individual. Generally, taxpayers are required to make tax payments on non-wage income in quarterly installments. An underpayment of estimated tax is the excess of the required quarterly estimated tax payment over the amount actually paid on or before the due date for the payment. Most taxpayers will avoid this penalty if they owe less than $1,000 in tax on their 2014 income tax return after subtracting their withholding, or if their withholding and estimated taxes total at least 90% of the tax for taxable year 2014, or 100% of the tax shown on their 2013 taxable year return. Additionally, section 6654(e)(3) authorizes the Internal Revenue Service (the Service) to waive the section 6654(a) penalty for underpayments of estimated tax in unusual circumstances to the extent its imposition would be against equity and good conscience.

Section 6662(a) imposes a penalty on any portion of an underpayment of tax required to be shown on a return that is attributable to one of the items listed in section 6662(b). Section 6662(b) includes, among other items, underpayments attributable to any substantial understatement of income tax. However, under section 6664(c), the section 6662 penalty is not imposed with respect to any portion of an underpayment if the taxpayer shows that there was reasonable cause for that portion and that the taxpayer acted in good faith with respect to such portion.

On February 20, 2015, the Centers for Medicare and Medicaid Services (CMS) announced that about 800,000 tax filers who purchased health insurance from the Federally-facilitated Marketplace during 2014 received a Form 1095–A that contained an error related to the premium for the second lowest cost Silver plan (often referred to as the benchmark plan). On March 20, 2015, CMS further announced additional issues with the data used to populate the Form 1095–A that could result in incorrect information on and delays in additional Forms 1095–A. The Service is also aware that some state-based Marketplaces had issues with the generation of the Forms 1095–A.

Penalty Relief for 2014

Taxpayers affected by errors or delays in their Forms 1095–A may be unable to file a return accurately reflecting their tax liability by the April 15 deadline. They may need to seek extensions of time to file an accurate return and may also be unable to determine the amount of tax they should pay at the time of their extension request in order to avoid liability for a section 6651(a)(2) failure to pay penalty. Therefore, in consideration of these factors and consistent with the authority in sections 6651(a)(2), 6651(a)(3), 6654(e)(3), and 6664(c) to provide relief from penalties for taxpayers, this Notice provides relief from the penalties under sections 6651(a)(2), 6651(a)(3), 6654(a), and 6662(a) for taxpayers who satisfy the requirements in this Notice.

Pursuant to this Notice, the Service will abate for taxable year 2014 the section 6651(a)(2) penalty and the section 6651(a)(3) penalty, and waive the section 6654(a) penalty for taxpayers who received a delayed Form 1095–A or a Form 1095–A that the taxpayer believes to be incorrect if the taxpayer timely files their 2014 Federal income tax return, including extensions. In other words, a taxpayer must either (1) file a return by April 15, or (2) request an extension by April 15 and file a return by October 15.

The Service also will not impose the accuracy-related penalty under section 6662 on any portion of an underpayment resulting from the receipt of an incorrect or delayed Form 1095–A. Taxpayers may still be liable for a penalty under section 6662 for an underpayment that is unrelated to the receipt of an incorrect or delayed Form 1095–A.

Additionally, to be eligible for the premium tax credit, taxpayers must be enrolled in a qualifying health care plan. Some taxpayers who were not enrolled in a qualifying plan during 2014 erroneously received a Form 1095–A and may have used it to file their return. To be eligible for the relief in this notice, these individuals must amend their 2014 income tax return by April 15, 2016 to reflect that they were not eligible to claim the premium tax credit, and pay any additional tax liability due.

Taxpayers should be aware that this Notice does not extend the time to file a return. To obtain an automatic extension of time to file, a taxpayer should file Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, on or before April 15, 2015. Requesting an extension of the time to file a return does not extend the time to pay any tax liability due. Additionally, section 6601 imposes interest on amounts of tax not paid by the due date, determined without regard to an extension of time for payment. Taxpayers will be required to pay interest on the balance due from the original deadline to pay, which is April 15, 2015, even if they qualify for penalty relief under this Notice.

Procedure for Claiming Penalty Relief

Requesting relief from the failure to pay penalty under section 6651(a)(2) and 6651(a)(3)

Generally, the Service automatically assesses the section 6651(a)(2) penalty and the section 6651(a)(3) penalty against taxpayers and sends a notice demanding payment. When responding to such a notice, taxpayers should submit a letter to the address listed in the notice that contains the statement: "I am eligible for the relief granted under Notice 2015–30 because I received an incorrect or delayed Form 1095–A."

Requesting relief from the estimated tax penalty under section 6654(a)

To request a waiver of the section 6654(a) penalty as provided in this Notice, taxpayers should check box A in Part II of Form 2210, complete page 1 of the form, and include the form with their return, along with the statement: "Received an incorrect or delayed Form 1095–A." Taxpayers do not need to attach documentation from the Marketplace, explain the circumstances under which they received an incorrect or delayed Form 1095–A, or complete any page other than page 1 of the Form 2210. Taxpayers also do not need to figure the amount of penalty for the penalty to be waived.

Requesting relief from the accuracy-related penalty under section 6662

Generally, the Service will not impose the section 6662(a) penalty against taxpayers who are eligible for the relief in this Notice. However, if a section 6662(a) penalty is proposed on examination on a liability resulting from the receipt of an incorrect or delayed Form 1095–A, the taxpayer should notify the examiner of his or her eligibility for this relief. Also, if a taxpayer receives a letter asserting the section 6662 penalty on a liability resulting from the receipt of an incorrect or delayed Form 1095–A, the taxpayer should submit a letter to the address listed in the letter that contains the statement: "I am eligible for the relief granted under Notice 2015–30 because I received an incorrect or delayed Form 1095–A."

Contact Information

The principal author of this Notice is David Bergman of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this Notice, call 202-317-3400 (not a toll-free number).

Update for Weighted Average Interest Rates, Yield Curves, and Segment Rates

Notice 2015–31

This notice provides guidance on the corporate bond monthly yield curve, the corresponding spot segment rates used under § 417(e)(3), and the 24-month average segment rates under § 430(h)(2) of the Internal Revenue Code. In addition, this notice provides guidance as to the interest rate on 30-year Treasury securities under § 417(e)(3)(A)(ii)(II) as in effect for plan years beginning before 2008 and the 30-year Treasury weighted average rate under § 431(c)(6)(E)(ii)(I). The rates in this notice reflect the application of § 430(h)(2)(C)(iv), which was added by the Moving Ahead for Progress in the 21st Century Act, Public Law 112–141 (MAP–21) and amended by section 2003 of the Highway and Transportation Funding Act of 2014, Public Law 113–159 (HATFA).

YIELD CURVE AND SEGMENT RATES

Generally, except for certain plans under sections 104 and 105 of the Pension Protection Act of 2006 and CSEC plans under § 414(y), § 430 of the Code specifies the minimum funding requirements that apply to single-employer plans pursuant to § 412. Section 430(h)(2) specifies the interest rates that must be used to determine a plan's target normal cost and funding target. Under this provision, present value is generally determined using three 24-month average interest rates ("segment rates"), each of which applies to cash flows during specified periods. To the extent provided under § 430(h)(2)(C)(iv), these segment rates are adjusted by the applicable percentage of the 25-year average segment rates for the period ending September 30 of the year preceding the calendar year in which the plan year begins. However, an election may be made under § 430(h)(2)(D)(ii) to use the monthly yield curve in place of the segment rates.

Notice 2007–81, 2007–44 I.R.B. 899, provides guidelines for determining the monthly corporate bond yield curve, and the 24-month average corporate bond segment rates used to compute the target normal cost and the funding target. Consistent with the methodology specified in Notice 2007–81, the monthly corporate bond yield curve derived from March 2015 data is in Table I at the end of this notice. The spot first, second, and third segment rates for the month of March 2015 are, respectively, 1.38, 3.58, and 4.50.

The 24-month average segment rates determined under § 430(h)(2)(C)(i) through (iii) must be adjusted pursuant to § 430(h)(2)(C)(iv) by the applicable percentage of the corresponding 25-year average segment rates. Section 2003(a) of HATFA amended the applicable percentages under § 430(h)(2)(C)(iv). This change generally applies to plan years beginning on or after January 1, 2013. However, pursuant to section 2003(e)(2) of HATFA, a plan sponsor can elect not to have the amendments made to the applicable percentages by section 2003 of HATFA apply to any plan year beginning in 2013. These elections can be made either for all purposes or, alternatively, for purposes of determining the adjusted funding target attainment percentage under § 436. The 25-year average segment rates for plan years beginning in 2012, 2013, 2014 and 2015 were published in Notice 2012–55, 2012–36 I.R.B. 332, Notice 2013–11, 2013–11 I.R.B. 610, Notice 2013–58, 2013–40 I.R.B. 294, and Notice 2014–50, 2014–40 I.R.B. 590, respectively.

For plan years beginning in years 2012 through 2017, pursuant to the changes made by HATFA, the applicable minimum percentage is 90% and the applicable maximum percentage is 110%. These applicable percentages are referred to as HATFA applicable percentages. As described in the preceding paragraph, a special election is available for any plan year beginning in 2013 under which this change made by HATFA can be disregarded for all purposes or for limited purposes. To the extent such an election is made, the applicable minimum percentage for a plan year beginning in 2013 is 85% and the applicable maximum percentage for that plan year is 115%. These applicable percentages are referred to as MAP–21 applicable percentages.

24-MONTH AVERAGE CORPORATE BOND SEGMENT RATES

The three 24-month average corporate bond segment rates applicable for April 2015 without adjustment for the 25-year average segment rate limits are as follows:

Applicable Month	First Segment	Second Segment	Third Segment
April 2015	1.26	4.07	5.13

Based on § 430(h)(2)(C)(iv) as amended by section 2003 of HATFA, the 24-month averages applicable for April 2015 adjusted for the HATFA applicable percentages of the corresponding 25-year average segment rates, are as follows:

For Plan Years Beginning In	**Applicable Month**		**Adjusted 24-Month Average Segment Rates, Based on the HATFA Applicable Percentage of 25-Year Average Rates**		
			First Segment	**Second Segment**	**Third Segment**
2014	April	2015	4.99	6.32	6.99
2015	April	2015	4.72	6.11	6.81

30-YEAR TREASURY SECURITIES INTEREST RATES

Generally for plan years beginning after 2007, § 431 specifies the minimum funding requirements that apply to multiemployer plans pursuant to § 412. Section 431(c)(6)(B) specifies a minimum amount for the full-funding limitation described in § 431(c)(6)(A), based on the plan's current liability. Section 431(c)(6)(E)(ii)(I) provides that the interest rate used to calculate current liability for this purpose must be no more than 5 percent above and no more than 10 percent below the weighted average of the rates of interest on 30-year Treasury securities during the four-year period ending on the last day before the beginning of the plan year. Notice 88–73, 1988–2 C.B. 383, provides guidelines for determining the weighted average interest rate. The rate of interest on 30-year Treasury securities for March 2015 is 2.63 percent. The Service determined this rate as the average of the daily determinations of yield on the 30-year Treasury bond maturing in February 2045. For plan years beginning in the month shown below, the weighted average of the rates of interest on 30-year Treasury securities and the permissible range of rate used to calculate current liability are as follows:

For Plan Years Beginning in		30-Year Treasury Weighted	Permissible Range		
Month	*Year*	Average	90%	to	105%
April	2015	3.24	2.91		3.40

MINIMUM PRESENT VALUE SEGMENT RATES

In general, the applicable interest rates under § 417(e)(3)(D) are segment rates computed without regard to a 24-month average. Notice 2007–81 provides guidelines for determining the minimum present value segment rates. Pursuant to that notice, the minimum present value segment rates determined for March 2015 are as follows:

First Segment	Second Segment	Third Segment
1.38	3.58	4.50

DRAFTING INFORMATION

The principal author of this notice is Tom Morgan of the Office of the Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the IRS participated in the development of this guidance. For further information regarding this notice, contact Mr. Morgan at 202-317-8719 or Tony Montanaro at 202-317-8698 (not toll-free numbers).

Table I

Monthly Yield Curve for March 2015

Derived from March 2015 Data

Maturity	*Yield*	*Maturity*	*Yield*	*Maturity*	*Yield*	*Maturity*	*Yield*	*Maturity*	*Yield*
0.5	0.32	20.5	4.22	40.5	4.53	60.5	4.64	80.5	4.70
1.0	0.63	21.0	4.23	41.0	4.53	61.0	4.64	81.0	4.70
1.5	0.91	21.5	4.25	41.5	4.54	61.5	4.64	81.5	4.70
2.0	1.16	22.0	4.26	42.0	4.54	62.0	4.65	82.0	4.70
2.5	1.37	22.5	4.27	42.5	4.55	62.5	4.65	82.5	4.70
3.0	1.56	23.0	4.28	43.0	4.55	63.0	4.65	83.0	4.70
3.5	1.72	23.5	4.29	43.5	4.55	63.5	4.65	83.5	4.70
4.0	1.88	24.0	4.31	44.0	4.56	64.0	4.65	84.0	4.70
4.5	2.03	24.5	4.32	44.5	4.56	64.5	4.65	84.5	4.70
5.0	2.17	25.0	4.33	45.0	4.56	65.0	4.66	85.0	4.71
5.5	2.32	25.5	4.34	45.5	4.57	65.5	4.66	85.5	4.71
6.0	2.45	26.0	4.35	46.0	4.57	66.0	4.66	86.0	4.71
6.5	2.59	26.5	4.36	46.5	4.57	66.5	4.66	86.5	4.71
7.0	2.72	27.0	4.36	47.0	4.58	67.0	4.66	87.0	4.71
7.5	2.85	27.5	4.37	47.5	4.58	67.5	4.66	87.5	4.71
8.0	2.97	28.0	4.38	48.0	4.58	68.0	4.67	88.0	4.71
8.5	3.08	28.5	4.39	48.5	4.59	68.5	4.67	88.5	4.71
9.0	3.18	29.0	4.40	49.0	4.59	69.0	4.67	89.0	4.71
9.5	3.28	29.5	4.41	49.5	4.59	69.5	4.67	89.5	4.71
10.0	3.38	30.0	4.41	50.0	4.59	70.0	4.67	90.0	4.71
10.5	3.46	30.5	4.42	50.5	4.60	70.5	4.67	90.5	4.71
11.0	3.54	31.0	4.43	51.0	4.60	71.0	4.67	91.0	4.72
11.5	3.61	31.5	4.44	51.5	4.60	71.5	4.68	91.5	4.72
12.0	3.68	32.0	4.44	52.0	4.60	72.0	4.68	92.0	4.72
12.5	3.74	32.5	4.45	52.5	4.61	72.5	4.68	92.5	4.72
13.0	3.79	33.0	4.46	53.0	4.61	73.0	4.68	93.0	4.72
13.5	3.84	33.5	4.46	53.5	4.61	73.5	4.68	93.5	4.72
14.0	3.89	34.0	4.47	54.0	4.61	74.0	4.68	94.0	4.72
14.5	3.93	34.5	4.47	54.5	4.62	74.5	4.68	94.5	4.72
15.0	3.97	35.0	4.48	55.0	4.62	75.0	4.68	95.0	4.72
15.5	4.00	35.5	4.48	55.5	4.62	75.5	4.69	95.5	4.72
16.0	4.03	36.0	4.49	56.0	4.62	76.0	4.69	96.0	4.72
16.5	4.06	36.5	4.49	56.5	4.63	76.5	4.69	96.5	4.72
17.0	4.08	37.0	4.50	57.0	4.63	77.0	4.69	97.0	4.72
17.5	4.11	37.5	4.50	57.5	4.63	77.5	4.69	97.5	4.73
18.0	4.13	38.0	4.51	58.0	4.63	78.0	4.69	98.0	4.73
18.5	4.15	38.5	4.51	58.5	4.63	78.5	4.69	98.5	4.73
19.0	4.17	39.0	4.52	59.0	4.64	79.0	4.69	99.0	4.73
19.5	4.18	39.5	4.52	59.5	4.64	79.5	4.69	99.5	4.73
20.0	4.20	40.0	4.53	60.0	4.64	80.0	4.70	100.0	4.73

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[1]

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