INTERNAL REVENUE
BULLETIN

IRS

HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2019–13
March 25, 2019

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.

EMPLOYEE PLANS

Notice 2019–18, page 915.

This notice is to inform taxpayers that the Department of the Treasury and the Internal Revenue Service no longer intend to amend the required minimum distribution regulations under § 401(a)(9) of the Internal Revenue Code to address the practice of offering retirees and beneficiaries who are currently receiving annuity payments under a defined benefit plan a temporary option to elect a lump-sum payment in lieu of future annuity payments.

EXCISE TAX

Notice 2019–10, page 913.

This notice requests comments related to the excise tax imposed on fuels used in a power take-off or power transfer (collectively "PTO") to operate auxiliary equipment on a motor vehicle, when such equipment is unrelated to the propulsion of the vehicle. The notice requests that the public submit comments by July 23, 2019.

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 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.

Part III. Administrative, Procedural, and Miscellaneous

Request for Comments on Excise Tax Regulations Regarding Fuel Used in a Motor Vehicle Power Take-off or Power Transfer

Notice 2019–10

SECTION 1. PURPOSE

This notice requests public comments on possible changes to the rules that govern the excise tax treatment of fuel used in a motor vehicle to operate auxiliary equipment, under §§ 4041, 4081, 6421 and 6427 of the Internal Revenue Code. Specifically, the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) are considering revisiting the treatment of fuel used in a motor vehicle to operate special or auxiliary equipment unrelated to the propulsion of the vehicle by means of a power take-off or power transfer (collectively "PTO"). Under §§ 48.4041–7, 48.6421–1(d), and 48.6427–1(d) of the Manufacturers and Retailers Excise Tax Regulations, fuel used by the propulsion motor of a highway vehicle is subject to tax, including fuel used by the motor to operate auxiliary equipment through a PTO.

Generally, fuel used in an off-highway business use, within the meaning of § 6421(e)(2), is exempt from tax.[1] Sections 48.4041–7, 48.6421–1(d), and 48.6427–1(d) exempt (or allow a credit or payment for) fuel used in a highway motor vehicle to power auxiliary equipment through a separate motor (that is, a motor that does not propel the vehicle) if certain requirements are met. The regulations do not exempt fuel used in a highway motor vehicle to power auxiliary equipment if the auxiliary equipment is powered by the propulsion motor by means of a PTO. Industry groups have requested that the Treasury Department and the IRS revisit §§ 48.4041–7, 48.6421–1(d), and 48.6427–1(d), stating that technological advances now allow highway motor vehicle operators to quantify the fuel used to power auxiliary equipment through a PTO and that PTOs provide greater fuel efficiency than separate motors, when used to power such equipment.

In response, this notice requests public comments on whether the excise tax exemption for the off-highway business use of fuel should be applied to fuel used by a vehicle's propulsion motor to power auxiliary equipment unrelated to the propulsion of the vehicle. Specifically, the Treasury Department and the IRS request comments on how such an exemption could be applied equitably across different industries and categories of highway motor vehicles, and on how highway motor vehicle operators could effectively document and support an exemption with respect to the various categories of highway motor vehicles and auxiliary equipment powered through a PTO.

SECTION 2. BACKGROUND

Section 4041(a)(1) imposes a tax on any liquid other than gasoline (as defined in § 4083) that is (i) sold by any person to an operator of a diesel-powered highway vehicle for use as a fuel in such vehicle, or (ii) used by any person as a fuel in a diesel-powered highway vehicle unless there was a taxable sale of the fuel under clause (i). No tax is imposed, however, on the sale or use of any liquid on which tax was imposed under § 4081 (other than tax at the Leaking Underground Storage Tank Trust Fund financing rate) and not credited or refunded.

Section 4041(b)(1)(A) provides an exemption from the tax imposed by § 4041(a) for certain fuels sold for use or used in an off-highway business use. Under § 4041(b)(1)(C), the term "off-highway business use" has the meaning given to such term by § 6421(e)(2), except that such term does not, for purposes of § 4041(a)(1), include use in a diesel-powered train.

Section 4081 imposes tax on certain removals, entries, and sales of taxable fuel.

Section 4083(a)(1) provides that the term "taxable fuel" means gasoline, diesel fuel, and kerosene.

Section 6421(a) provides that if gasoline is used in an off-highway business use, the Secretary shall pay (without interest) to the ultimate purchaser of such gasoline an amount equal to the amount determined by multiplying the number of gallons so used by the rate at which tax was imposed on such gasoline under § 4081.

Section 6421(e)(2)(A) defines the term "off-highway business use" generally to mean any use by a person in a trade or business of such person or in an activity of such person described in § 212 (relating to production of income) otherwise than as a fuel in a highway vehicle.

Section 6427(l)(1) provides that except as otherwise provided in § 6427(l) and in § 6427(k), if any diesel fuel or kerosene on which tax has been imposed by § 4041 or § 4081 is used by any person in a nontaxable use, the Secretary shall pay (without interest) to the ultimate purchaser of such fuel an amount equal to the aggregate amount of tax imposed on such fuel under § 4041 or § 4081, as the case may be, reduced by any payment made to the ultimate vendor under § 6427(l)(4)(C)(i).

Section 6427(l)(2) defines the term "nontaxable use," for purposes of § 6427(l), to mean any use which is exempt from the tax imposed by § 4041(a)(1) other than by reason of a prior imposition of tax.

Under § 48.4041–7, tax applies to all taxable liquid fuel sold for use or used as a fuel in the motor which is used to propel a diesel-powered vehicle or in the motor used to propel a motor vehicle, motorboat, or aircraft, even though the motor is also used for a purpose other than the propulsion of the vehicle, motorboat, or aircraft. Thus, if the motor of a diesel-powered highway vehicle or a motorboat operates special equipment by means of a power take-off or power transfer, tax applies to all taxable liquid fuel sold for this use or so used, whether or not the special equipment is mounted on the vehicle or boat. For example, tax applies to diesel fuel sold to operate the mixing unit on a concrete mixer truck if the mixing unit is operated by means of a power take-off from the motor of the vehicle. Similarly, tax applies to all taxable liquid fuel sold

[1] See § 4041(b)(1), § 6421(a) and (e)(2)(A), and § 6427(l)(2).

for use or used in a motor propelling a fuel oil truck even though the same motor is used to operate the pump (whether or not mounted on the truck) for discharging the fuel into customers' storage tanks. However, tax does not apply to liquid fuel sold for use or used in a separate motor to operate special equipment (whether or not the equipment is mounted on the vehicle).

Section 48.6421–1(d)(1) provides that no credit or payment may be claimed in respect of gasoline used in a highway vehicle used in a trade or business or for the production of income solely by reason of the fact that the propulsion motor in the vehicle is also used for a purpose other than the propulsion of the vehicle. Thus, if the propulsion motor of a highway vehicle (used in a trade or business or for the production of income) also operates special equipment, such as a mixing unit on a concrete mixer truck or a pump for discharging fuel from a tank truck, by means of a power take-off or power transfer, no credit or payment may be claimed in respect of the gasoline used to operate the special equipment.

Section 48.6427–1(d) provides that the principles set forth in § 48.4041–7, relating to dual use of fuel, for determining whether liability is incurred under § 4041 at the time of sale of the fuel, are equally applicable in determining whether a credit or payment is to be allowed under § 48.6427–1.

In 2005, Congress enacted the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU), Pub. L. No. 109–59, 119 Stat. 1144 (2005). Section 11144 of SAFETEA-LU generally requires the Secretary of the Treasury, in consultation with the Secretary of Transportation, to study the use of highway motor fuel by trucks other than for the propulsion of the vehicle, including reviewing the technical and administrative feasibility of exempting the non-propulsion use of highway fuels from highway motor fuels excise taxes, and, if such exemptions are technically and administratively feasible, to propose options for implementing such exemptions for any highway vehicle which consumes fuel for both transportation and non-transportation-related equipment, using a single motor, and to report the findings.

In response to this statutory directive, the IRS published the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU), Section 11144 – PTO Report, in July of 2007 (2007 report).[2] The 2007 report found that over time there had been a decline in the manufacture and use of dual motor vehicles with a single fuel tank, and an increase in the use of motor vehicles that power auxiliary equipment by means of a PTO. This means that there is a potential increase in fuel used for auxiliary purposes for which the exemptions do not apply under the current rules. Industries that used auxiliary equipment on motor vehicles commented that operating the equipment by means of a PTO was more fuel efficient than operating the equipment by separate motor. Several stakeholders described technological advances designed to allow motor vehicle operators to track and quantify fuel used to propel the vehicle and, separately, fuel used to operate auxiliary equipment through a PTO. The 2007 report also identified many practical concerns with exempting PTO fuel usage. For instance, the 2007 report noted that the validation and determination of equitable PTO allowance rates by type of PTO vehicle could be a challenge to exempting PTO fuel usage. The concerns identified in the 2007 report are consistent with the comments requested in Section 3 of this notice.

SECTION 3. REQUEST FOR COMMENTS

The Treasury Department and the IRS request public comments on how the provisions of §§ 48.4041–7, 48.6421–1(d), and 48.6427–1(d) that exempt (or allow a credit or payment for) the off-highway business use of fuel in a vehicle's separate (non-propulsion) motor to power auxiliary equipment could be revised to also apply the exemption to fuel used in the propulsion motor of a vehicle to power auxiliary equipment unrelated to the propulsion of the vehicle by means of a PTO. Comments are requested regarding this issue, including: What types of motor vehicles with PTO-powered auxiliary equipment are able to track fuel use by PTO (for state fuel tax or other purposes)? What type of information can be tracked, and what metrics (e.g., fuel volume) are or could be used? Are dual-motor, single fuel tank, motor vehicles with auxiliary equipment still commonly in use?

Additionally, the Treasury Department and the IRS specifically request comments on the accuracy and relative burden to stakeholders of potential methods to determine the number of gallons of fuel used by a PTO for purposes of an exemption from tax, including the types of records and data taxpayers should maintain in order to support claims for credit or refund upon examination by the Service. Examples of potential methods include, but are not limited to: (i) a flat percentage of total fuel used by a motor vehicle, (ii) a percentage of total fuel used by a motor vehicle based on the vehicle type, or (iii) a data-based method, using computer software or other reasonable means, to determine actual PTO fuel use. The Treasury Department and the IRS also request comments on whether there is sufficient reliable data (e.g., data made available by industries or state agencies) to support a general rule, a vehicle-specific rule, or other type of rule that would not require analysis of actual fuel usage on a case-by-case basis by each taxpayer, and would minimize burden and provide parity among stakeholders.

The deadline for submission of comments is July 23, 2019. Taxpayers may submit comments electronically via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and NOT–124078–16). Alternatively, taxpayers may submit comments to: CC:PA:LPD:PR (Notice 2019–10), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, D.C., 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (Notice 2019–10), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224. All com-

[2]Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, Section 11144 – PTO Report, SB/SE Research – Philadelphia, Project ID – PHL0019 (July 2007).

ments received will be available for public inspection on www.regulations.gov.

SECTION 4. DRAFTING INFORMATION

The principal author of this notice is Natalie Payne of the Office of the Associate Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice, please contact Natalie Payne at (202) 317-6855 (not a toll-free number).

Offering a Lump-Sum Payment Option to Retirees Currently Receiving Annuity Payments under a Defined Benefit Plan

Notice 2019–18

I. PURPOSE

This notice is to inform taxpayers that the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) no longer intend to amend the required minimum distribution regulations under § 401(a)(9) of the Internal Revenue Code (Code) to address the practice of offering retirees and beneficiaries who are currently receiving annuity payments under a defined benefit plan a temporary option to elect a lump-sum payment in lieu of future annuity payments.

II. BACKGROUND

A. Section 401(a)(9) and Required Minimum Distributions

Section 401(a)(9) prescribes required minimum distribution rules for a qualified plan under § 401(a). In general, under these rules, distribution of each employee's entire interest must begin by the required beginning date. The required beginning date generally is April 1 of the calendar year following the later of (1) the calendar year in which the employee attains age 70½, or (2) the calendar year in which the employee retires. However, the ability to delay distribution until the calendar year in which an employee retires does not apply in the case of a 5-percent owner (as defined in § 416).

If the employee's entire interest is not distributed by the required beginning date, § 401(a)(9)(A) provides that the entire interest must be distributed, beginning not later than the required beginning date, in accordance with regulations, over the life of the employee or lives of the employee and a designated beneficiary (or a period not extending beyond the life expectancy of the employee or the life expectancy of the employee and a designated beneficiary). Section 401(a)(9)(B) prescribes required minimum distribution rules that apply after the death of the employee.

Section 1.401(a)(9)–6, A–1(a) provides that, absent an applicable exception, in order to satisfy § 401(a)(9), distributions of an employee's entire interest under a defined benefit plan must be paid in the form of periodic annuity payments for the employee's or beneficiary's life (or the joint lives of the employee and beneficiary) or over a period certain that is no longer than a period permitted under § 1.401(a)(9)–6, A–3 or A–10, as applicable (which is approximately equal to the joint and last survivor life expectancy of the employee and an assumed beneficiary who is 10 years younger than the employee, with a longer period if the sole beneficiary is the employee's spouse and the spouse is more than 10 years younger). The regulations prohibit any change in the period or form of the distribution after it has commenced, except in accordance with § 1.401(a)(9)–6, A–13. If certain conditions are met, § 1.401(a)(9)–6, A–13(a) permits changes to the payment period after payments have commenced in association with an annuity payment increase described in § 1.401(a)(9)–6, A–14.

Section 1.401(a)(9)–6, A–1(a) also provides that periodic annuity payments must be nonincreasing or may increase only as otherwise provided, such as permitted increases described in § 1.401(a)(9)–6, A–14. Section 1.401(a)(9)–6, A–14(a)(4) permits annuity payments to increase "[t]o pay increased benefits that result from a plan amendment." In addition, § 1.401(a)(9)–6, A–14(a)(5) permits annuity payments to increase "to allow a beneficiary to convert the survivor portion of a joint and survivor annuity into a lump sum upon the employee's death," but no similar rule is provided with respect to conversion of an employee's annuity benefit during an employee's life or conversion of a beneficiary's annuity other than upon the employee's death.

B. Notice 2015–49 and Participant Elections to Convert Annuities to Immediate Lump Sum Payments

A number of sponsors of defined benefit plans have amended their plans to provide a limited period during which certain retirees who are currently receiving lifetime annuity payments from those plans may elect to convert their annuities into lump sums that are payable immediately. These arrangements are sometimes referred to as retiree lump-sum windows. Although the treatment under § 401(a)(9) of such a right to convert a current annuity into an immediate lump sum payment has not been addressed explicitly in regulations or other generally applicable published guidance, the addition of such a right to a plan has been treated in some instances as an increase in benefits that is described in § 1.401(a)(9)–6, A–14(a)(4) (with the result that the annuity payment period would be permitted to change under § 1.401(a)(9)–6, A–13(a)).

On July 9, 2015, the IRS issued Notice 2015–49, 2015–30 I.R.B. 79, which informed taxpayers that the Treasury Department and the IRS intended to propose amendments to the required minimum distribution regulations under § 401(a)(9) to address the use of lump-sum payments to replace ongoing annuity payments under a qualified defined benefit plan. These amendments to the regulations would have provided that a lump-sum or other accelerated payment made pursuant to a plan amendment to a qualified defined benefit plan that gives a participant currently receiving annuity payments the right to convert those annuity payments into an immediate lump-sum or other accelerated payment is not treated as a payment of increased benefits described in § 1.401(a)(9)–6, A–14(a)(4). Consequently, a retiree lump-sum window would not have been eligible for the § 1.401(a)(9)–6, A–13(a) exception under which an annuity payment period may be changed in association with an annuity payment increase described in § 1.401(a)(9)–6, A–14. Notice 2015–49 explained that the § 401(a)(9) provisions and related regulations regarding pension plan annuities were crafted to pro-

vide an administrable way to ensure that a distribution of the employee's benefit will not be unduly tax-deferred. For example, a pension plan may not permit an employee who has passed the required beginning date to defer distribution of the bulk of the employee's benefit (and thus defer the tax) until later in life, while taking relatively small periodic benefits in the interim. In addition, under the regulations, a defined benefit plan may not permit the annuity payment period to be changed or the annuity payment to be increased, except in a narrow set of circumstances specified in the regulations, such as in the case of retirement, death, or plan termination. Notice 2015–49 further explained that if a participant has the ability to accelerate annuity distributions at any time, then the actuarial cost associated with that acceleration right would result in smaller initial benefits, which would contravene the purpose of § 401(a)(9).

Notice 2015–49 provided that the Treasury Department and the IRS intended that these amendments to the regulations would apply as of July 9, 2015, except in the case of a retiree lump-sum window with respect to which specified concrete steps (adoption, specific authorization to adopt, collective bargaining, or written communication furnished to participants) with respect to the plan amendment had been taken, or a determination letter or letter ruling had been received, before that date. In addition, Notice 2015–49 provided that the IRS would not express an opinion in private letter rulings or determination letters as to the federal tax consequences of a retiree lump-sum window.

III. RETRACTION OF INTENT TO PROPOSE REGULATIONS UNDER § 401(a)(9)

The Treasury Department and the IRS no longer intend to propose the amendments to the regulations under § 401(a)(9) that were described in Notice 2015–49. However, the Treasury Department and the IRS will continue to study the issue of retiree lump-sum windows. Until further guidance is issued, the IRS will not assert that a plan amendment providing for a retiree lump-sum window program causes the plan to violate § 401(a)(9), but will continue to evaluate whether the plan, as amended, satisfies the requirements of §§ 401(a)(4), 411, 415, 417, 436, and other sections of the Code. During this period, the IRS will not issue private letter rulings with regard to retiree lump-sum windows. However, if a taxpayer is eligible to apply for and receive a determination letter, the IRS will no longer include a caveat expressing no opinion regarding the tax consequences of such a window in the letter.

IV. EFFECT ON OTHER DOCUMENTS

Notice 2015–49 is superseded.

V. DRAFTING INFORMATION

The principal author of this notice is Thomas C. Morgan of the Office of the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). However, other personnel from the IRS participated in development of this guidance. For further information regarding this notice, please contact Mr. Morgan at (202) 317-6700 (not a toll-free number).

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]

Bulletin 2019–13

Action on Decision:

2019-1, 2019-08 I.R.B. *569*

Announcements:

2019-1, 2019-06 I.R.B. *566*
2019-2, 2019-12 I.R.B. *910*

Notices:

2019-01, 2019-02 I.R.B. *275*
2019-02, 2019-02 I.R.B. *281*
2019-03, 2019-03 I.R.B. *350*
2019-04, 2019-02 I.R.B. *282*
2019-05, 2019-02 I.R.B. *283*
2019-06, 2019-03 I.R.B. *353*
2019-07, 2019-09 I.R.B. *740*
2019-08, 2019-03 I.R.B. *354*
2019-09, 2019-04 I.R.B. *403*
2019-10, 2019-13 I.R.B. *913*
2019-11, 2019-05 I.R.B. *430*
2019-13, 2019-08 I.R.B. *580*
2019-16, 2019-10 I.R.B. *763*
2019-17, 2019-12 I.R.B. *907*
2019-18, 2019-13 I.R.B. *915*
2019-19, 2019-12 I.R.B. *907*

Proposed Regulations:

REG-104259-18, 2019-02 I.R.B. *300*
REG-104352-18, 2019-03 I.R.B. *357*
REG-106089-18, 2019-05 I.R.B. *431*
REG-134652-18, 2019-09 I.R.B. *747*
REG-141739-08, 2019-09 I.R.B. *757*

Revenue Procedures:

2019-1, 2019-01 I.R.B. *1*
2019-2, 2019-01 I.R.B. *106*
2019-3, 2019-01 I.R.B. *130*
2019-4, 2019-01 I.R.B. *146*
2019-5, 2019-01 I.R.B. *230*
2019-6, 2019-02 I.R.B. *284*
2019-7, 2019-01 I.R.B. *268*
2019-8, 2019-03 I.R.B. *347*
2019-9, 2019-02 I.R.B. *293*
2019-10, 2019-02 I.R.B. *296*
2019-11, 2019-09 I.R.B. *742*
2019-12, 2019-04 I.R.B. *401*
2019-13, 2019-09 I.R.B. *744*

Revenue Rulings:

2019-03, 2019-02 I.R.B. *272*
2019-04, 2019-07 I.R.B. *567*
2019-05, 2019-11 I.R.B. *766*
2019-07, 2019-10 I.R.B. *761*

Treasury Decisions:

9844, 2019-11 I.R.B. *781*
9845, 2019-08 I.R.B. *570*
9846, 2019-09 I.R.B. *583*
9847, 2019-09 I.R.B. *670*
9848, 2019-11 I.R.B. *897*
9850, 2019-12 I.R.B. *904*

[1]A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2018–27 through 2018–52 is in Internal Revenue Bulletin 2018–52, dated December 27, 2018.

Finding List of Current Actions on Previously Published Items[1]

Bulletin 2019–13

[1]A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2018–27 through 2018–52 is in Internal Revenue Bulletin 2018–52, dated December 27, 2018.

Internal Revenue Service
Washington, DC 20224

INTERNAL REVENUE BULLETIN

The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at *www.irs.gov/irb/*.

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