



**DEPARTMENT OF THE TREASURY
WASHINGTON, DC 20220**

August 26, 2014
Department of the Treasury
2013-2014 Priority Guidance Plan

Joint Statement by:

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We are pleased to announce the release of the fourth quarter update to the 2013–2014 Priority Guidance Plan.

The 2013–2014 Priority Guidance Plan, as published on August 9, 2013, contained the 324 original projects that were priorities for allocation of the resources of our offices during the twelve-month period from July 2013 through June 2014 (the plan year).

Previous quarterly updates included 35 additional projects that became priorities and/or were projects that we published after the initial publication of the 2013-2014 plan. This final quarterly update includes 8 additional projects. In addition, the update reflects 11 projects we have closed without publication. A total of 158 projects on the 2013-2014 plan, as so updated, were published by June 30, 2014.

Additional copies of the 2013–2014 Priority Guidance Plan can be obtained from the IRS website at <http://www.irs.gov/uac/Priority-Guidance-Plan>. Copies can also be obtained by calling Treasury's Office of Public Affairs at (202) 622-2960.

**OFFICE OF TAX POLICY
AND
INTERNAL REVENUE SERVICE**

2013-2014 PRIORITY GUIDANCE PLAN

Updated as of June 30, 2014

Released August 26, 2014

CONSOLIDATED RETURNS

1. Final regulations regarding the application of §172(h) to a consolidated group. Proposed regulations were published on September 17, 2012.
2. Regulations under §1502 affecting consolidated groups, including regulations regarding loss transfers of member stock.
3. Final regulations under §1.1502-77 relating to the status as agent of a consolidated group. Proposed regulations were published on May 30, 2012.
4. Final regulations under §1.1502-91 regarding the redetermination of consolidated net unrealized built-in gain and loss. Proposed regulations were published on October 24, 2011.

ADDITIONAL PROJECTS:

5. Revenue Procedure providing procedures for taxpayers to obtain an automatic determination by the Commissioner under §1.1502-75(b).
 - PUBLISHED 03/24/14 in IRB 2014-13 as REV. PROC. 2014-24 (RELEASED 03/10/14).

CORPORATIONS AND THEIR SHAREHOLDERS

1. Final regulations under §108(i). Temporary and proposed regulations were published on August 13, 2010.
 - PUBLISHED 07/03/13 in FR as TD 9622.
2. Regulations under §§301, 302, and 358 regarding the recovery and allocation of basis in redemptions, organizations, and reorganizations. Proposed regulations were published on January 21, 2009.

3. Final regulations under §312 regarding the allocation of earnings and profits between a transferor and a transferee corporation when assets are transferred in connection with a reorganization. Proposed regulations were published on April 16, 2012.
4. Guidance under §§332, 351, and 368 regarding transactions involving the transfer of or receipt of no net equity value. Proposed regulations were published on March 10, 2005.
5. Final regulations under §337(d) related to Real Estate Investment Trusts (REITs) and Regulated Investment Companies (RICs). Proposed regulations were published on April 16, 2012.
 - PUBLISHED 08/02/13 in FR as TD 9626.
6. Guidance regarding when a transfer by a person to a corporation and a transfer by that corporation to that person, ostensibly in two separate transactions, should be respected as two separate transactions for Federal income tax purposes.
7. Guidance regarding whether a corporation is a “controlled corporation” within the meaning of §355 if, in anticipation of the distribution of its stock, the distributing corporation acquires or retains putative control of the controlled corporation through the use of classes of shares having different voting powers.
8. Guidance regarding the application of §§355 and 361 to a distributing corporation's use of its controlled corporation's stock or securities to retire its putative debt issued in anticipation of the distribution of the stock of the controlled corporation.
9. Regulations relating to the active trade or business requirement under §355(b). Proposed regulations were published on May 7, 2008.
10. Final regulations regarding predecessors and successors under §355(e). Proposed regulations were published on November 22, 2004.
11. Final regulations regarding §358 as applied to all-cash D transactions. Temporary and proposed regulations were published on November 21, 2011.
12. Regulations under §362(e)(1) regarding the importation of losses.
 - PUBLISHED 09/09/13 in FR as REG-161948-05 (NPRM).
13. Final regulations under §362(e)(2) regarding the duplication of losses. Notice 2005-70 on elections under §362(e)(2)(C) was published on October 11, 2005. Proposed regulations were published on October 23, 2006.

- PUBLISHED 09/03/13 in FR as TD 9633.
14. Regulations under §368(a)(1)(F). Proposed regulations were published on August 12, 2004.
 15. Final regulations under §368 on measuring continuity of interest in corporate reorganizations. Proposed regulations were published on December 19, 2011.
 16. Final regulations under §382 regarding the application of the segregation rules to small shareholders. Proposed regulations were published on November 23, 2011.
 - PUBLISHED 10/22/13 in FR as TD 9638.
 17. Regulations regarding the scope and application of §597.

ADDITIONAL PROJECTS

18. Regulations under §381 defining acquiring corporation.
 - PUBLISHED 05/07/14 in FR as REG-131239-13 (NPRM).

EMPLOYEE BENEFITS

A. Retirement Benefits

1. Guidance on frozen defined benefit plans and related matters.
 - PUBLISHED 01/06/14 in IRB 2014-2 as NOT. 2014-5 (RELEASED 12/13/13).
2. Regulations updating the rules applicable to ESOPs.
3. Regulations on exceptions to additional tax under §72(t) on early distributions from retirement plans and IRAs.
4. Regulations on the application of the normal retirement age regulations under §401(a) to governmental plans. A request for comments was published in Notice 2012-29, 2012-18 IRB, and in Notice 2007-69, 2007-35 IRB.
5. Revenue Procedure under §§401(a) and 403(a) updating interim amendment procedures in Revenue Procedure 2007-44.
6. Revenue Procedure under §§401(a) and 403(a) updating Revenue Procedure 2007-44 for determination letters for individually designed and pre-approved plans.

7. Final regulations under §401(a)(9) on deferred annuities. Proposed regulations were published on February 3, 2012.
8. Final regulations on suspension or reduction of safe harbor contributions under §401(k) and (m). Proposed regulations were published on May 18, 2009.
 - PUBLISHED 11/15/13 in FR as TD 9641.
9. Final regulations under §402(a) regarding the treatment of incidental benefits provided under a qualified plan. Proposed regulations were published on August 20, 2007.
 - PUBLISHED 05/12/14 in FR as TD 9665.
10. Guidance under §402(c) on distributions that are disbursed to multiple destinations.
11. Regulations under §402A on distributions from designated Roth accounts that are disbursed to multiple destinations.
12. Guidance under §402A on in-plan rollovers from qualified plans to designated Roth accounts under §902 of American Taxpayer Relief Act of 2012 (ATRA).
 - PUBLISHED 12/23/13 in IRB 2013-52 as NOT. 2013-74 (RELEASED 12/11/13).
13. Guidance under §404 on deductions for employer contributions to qualified plans.
14. Guidance on rules applicable to IRAs under §§408 and 408A.
15. Guidance updating regulations for service credit and vesting under §411.
16. Regulations under §411(a)(11). Proposed regulations were published on October 9, 2008.
17. Final regulations relating to hybrid plans under §§411(a)(13) and 411(b)(5), as added by the Pension Protection Act of 2006. Proposed regulations were published on October 19, 2010.
18. Guidance relating to conforming amendments adopted in connection with final regulations under §§411(a)(13) and 411(b)(5), as added by the Pension Protection Act of 2006.
19. Guidance on issues relating to pension equity plans.
20. Regulations on the definition of governmental plan under §414(d). An ANPRM

was published on November 8, 2011.

21. Regulations on the status of Indian tribal governmental plans as governmental plans under §414(d). An ANPRM was published on November 8, 2011.
22. Guidance on pick-up arrangements under §414(h)(2).
23. Regulations on eligible combined plans under §414(x), as added by the Pension Protection Act of 2006.
24. Regulations under §415 regarding §7873 Treaty Fishing Rights income.
 - PUBLISHED 11/15/13 in FR as REG-120927-13 (NPRM).
25. Final regulations under §417(e) to simplify the treatment of optional forms of benefit that are paid partly in the form of an annuity and partly in a more accelerated form. Proposed regulations were published on February 3, 2012.
26. Final regulations on determination of minimum required contributions under §430, as added by the Pension Protection Act of 2006. Proposed regulations were published on April 15, 2008.
27. Revenue Procedure under §430 relating to approval for funding method changes to reflect changes to the minimum funding requirements made by the Pension Protection Act of 2006.
28. Notice on updated static mortality table under §430 for the years 2014 and 2015 for single employer pension plan funding.
 - PUBLISHED 08/05/13 in IRB 2013-32 as NOT. 2013-49 (RELEASED 07/10/13).
29. Regulations on additional issues relating to funding and related rules for single-employer plans under §§430 and 436, as added by the Pension Protection Act of 2006.
30. Notice on additional issues relating to funding and benefit limitation relief for single-employer plans under the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010.
 - CLOSED WITHOUT PUBLICATION
31. Guidance under §3405 regarding distributions made to payees with an address outside the United States.

32. Guidance concerning §4975.
33. Final regulations to designate the Form 8955-SSA as the form to satisfy the §6057 reporting requirements. Proposed regulations were published on June 21, 2012.
34. Guidance under §§6057, 6058, and 6059 for late filers of Form 5500 series.
 - PUBLISHED 06/02/14 in IRB 2014-23 as REV. PROC. 2014-32 (RELEASED 05/09/14).
 - PUBLISHED 06/02/14 in IRB 2014-23 as NOT. 2014-35 (RELEASED 05/09/14).
35. Regulations under §§6057, 6058, and 6059 regarding electronic filing of Form 5500.
 - PUBLISHED 08/30/13 in FR as REG-111837-13 (NPRM).
36. Guidance on group trusts under Revenue Rulings 81-100 and 2011-1. A request for comments was published in Notice 2012-6, 2012-3 IRB.
37. Guidance facilitating rollovers into retirement plans.
 - PUBLISHED 04/21/14 in IRB 2014-17 as REV. RUL. 2014-9 (RELEASED 04/03/14).
38. Additional guidance on issues relating to lifetime income from retirement plans.
39. Guidance on certain issues related to multiple employer plans
40. Revenue Procedure amending Revenue Procedure 2013-12 relating to Employee Plans Compliance Resolution System to provide guidance with regard to certain corrections.

ADDITIONAL PROJECTS:

41. Notice on cumulative list of changes in the requirements for §401(a) plans.
 - PUBLISHED 12/23/13 in IRB 2013-52 as NOT. 2013-84 (RELEASED 12/11/13).
42. Announcement on extension of deadline to submit opinion and advisory letter applications for pre-approved defined benefit plans.
 - PUBLISHED 02/10/14 in IRB 2014-7 as ANN. 2014-4 (RELEASED

01/23/14).

43. Announcement on the application of the one-per-year limit on IRA Rollovers.
 - PUBLISHED 04/14/14 in IRB 2014-16 as ANN. 2014-15 (RELEASED 03/20/14).
44. Revenue Procedure modifying Revenue Procedure 2013-22 which sets forth the procedures for issuing opinion and advisory letters for §403(b) pre-approved plans.
 - PUBLISHED 04/14/14 in IRB 2014-16 as REV. PROC. 2014-28 (RELEASED 03/25/14).
45. Announcement on opinion and advisory letters for pre-approved defined contribution plans for the second six-year cycle, deadline for employer adoption, and opening of determination letter program for pre-approved plan adopters.
 - PUBLISHED 04/21/14 in IRB 2014-17 as ANN. 2014-16 (RELEASED 03/27/14).

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

1. Regulations under §45R as added by §1421 of the Patient Protection and Affordable Care Act.¹
 - PUBLISHED 08/26/13 in FR as REG-113792-13 (NPRM).
 - PUBLISHED 06/30/14 in FR as TD 9672 (FINAL).
2. Final regulations under §83 to incorporate the holding in Revenue Ruling 2005-48. Proposed regulations were published on May 29, 2012.
 - PUBLISHED 02/26/14 in FR as TD 9659.
3. Regulations under §86 regarding rules for lump-sum elections.
4. Final regulations on cafeteria plans under §125.
5. Guidance under §132(f) on the use of electronic forms of fare media to distribute qualified transportation fringe benefits. A request for comments was published in Notice 2012-38, 2012-24 IRB.

¹ Hereafter the Patient Protection and Affordable Care Act, as amended by the Health Care and Education Reconciliation Act, is referred to as the ACA.

6. Final regulations under §162(m) on the stock-based compensation aggregate limit rule under Treas. Reg. §1.162-27(e)(2), and the transition relief under Treas. Reg. §1.162-27(f)(1). Proposed regulations were published on June 24, 2011.
7. Final regulations under §162(m)(6) as added by §9014 of the ACA. Proposed regulations were published on April 2, 2013.
8. Guidance under §223(c)(2)(C) on HSAs regarding certain services required to be provided without cost sharing under PHS Act §2713, as incorporated into the Code by §9815.
 - PUBLISHED 09/30/13 in IRB 2013-40 as NOT. 2013-57 (RELEASED 09/09/13).
9. Guidance under §§280G and 4999(a) on change in ownership.
10. Regulations under §404 on application of the "in which or with which ends" rule and the exceptions to that rule in §1.404(a)-12(b).
11. Final regulations on income inclusion under §409A. Proposed regulations were published on December 8, 2008.
12. Revenue Ruling under §419A on the definition of post-retirement medical benefits.
13. Regulations amending §1.419A-2T relating to collectively-bargained welfare benefit funds.
14. Revenue Ruling under §424(c)(1)(B) on whether there is a disposition of Incentive Stock Option or Employee Stock Purchase Plan shares when boot is received by a target shareholder in a §368(a)(1) reorganization.
 - CLOSED WITHOUT PUBLICATION
15. Regulations under §457(f) on ineligible plans.
16. Regulations under §512 explaining how to compute unrelated business taxable income of voluntary employees' beneficiary associations described in §501(c)(9).
 - PUBLISHED 02/06/14 in FR as REG-143874-10 (NPRM).
17. Final regulations under §§3101(b), 3102(f), and 1401(b) on the Additional Medicare Tax on employees and self-employed individuals as added by §9015 of the ACA. Proposed regulations were published on December 5, 2012.
 - PUBLISHED 11/29/13 in FR as TD 9645.

18. Final regulations under §§3127, 3121(b)(3)(A), and 3306(c)(5) making certain FICA exceptions available for disregarded entities. Temporary regulations were published on November 12, 2011.
 - PUBLISHED 06/26/14 in FR as TD 9670.
19. Final regulations under §3504 on reporting employment taxes for home care service recipients. Proposed regulations were published on January 13, 2010.
 - PUBLISHED 12/12/13 in FR as TD 9649.
20. Final regulations under §3504 designating certain parties that file employment tax returns under their EINs for their clients' workers as persons required to perform acts of employers. Proposed regulations were published on January 29, 2013.
 - PUBLISHED 03/31/14 in FR as TD 9662.
21. Revenue procedure under §3504 updating and consolidating existing guidance related to the procedures for authorizing agents to perform employment tax acts on behalf of an employer.
 - PUBLISHED 12/23/13 in IRB 2013-52 as REV. PROC. 2013-39 (RELEASED 12/11/13).
22. Regulations under §4980G on the interaction of §4980G and §125 with respect to comparable employer contributions to employees' HSAs.
23. Final regulations on shared responsibility for employers regarding health coverage under §4980H, as added by §1513 of the ACA. Proposed regulations were published on January 2, 2013.
 - PUBLISHED 02/12/14 in FR as TD 9655.
24. Regulations on the reporting requirements under §6056, as added by §1514 of the ACA.
 - PUBLISHED 09/09/13 in FR as REG-136630-12 (NPRM).
 - PUBLISHED 03/10/14 in FR as TD 9661 (FINAL).
25. Notice on transition relief for 2014 under §§6056, 6055, and 4980H.
 - PUBLISHED 07/29/13 in IRB 2013-31 as NOT. 2013-45 (RELEASED 07/09/13).

26. Guidance under §6402 on employee consents obtained by employer to claim a refund of FICA taxes.

ADDITIONAL PROJECTS:

27. Notice regarding modification of “Use-or-Lose” rule for health flexible spending arrangements (FSAs) and clarification regarding 2013-2014 non-calendar year salary reduction elections on §125 cafeteria plans.
- PUBLISHED 11/18/13 in IRB 2013-47 as NOT. 2013-71 (RELEASED 10/31/13).
28. Regulations under §3402(p)(3) to allow the Secretary to issue guidance in the Internal Revenue Bulletin to describe payments for which the Secretary finds that voluntary income tax withholding is appropriate.
- PUBLISHED 11/29/13 in FR as TD 9646 (TEMP).
29. Notice providing that dividends and other distributions made by an Alaska Native Corporation to its shareholders are eligible for voluntary withholding under §3402(p)(3) and §31.3402(p)-1T.
- PUBLISHED 12/09/13 in IRB 2013-50 as NOT. 2013-77 (RELEASED 11/27/13).
30. Notice under §45R that provides limited transition relief for certain small employers.
- PUBLISHED 01/06/14 in IRB 2014-2 as NOT. 2014-6 (RELEASED 12/17/13).
31. Revenue ruling under §457A on nonqualified deferred compensation from certain tax indifferent parties.
- PUBLISHED 06/23/14 in IRB 2014-26 as REV. RUL. 2014-18 (RELEASED 06/10/14).

EXCISE TAX

1. Regulations under §§4051 and 4071 on heavy trucks, tractors, trailers, and tires.
2. Regulations under §4082 (as amended by the American Jobs Creation Act of 2004) on diesel fuel and kerosene that is dyed by mechanical injection. Temporary regulations were published on April 26, 2005, but postponed by Notice 2005-80.

3. Guidance on the application of the air transportation excise tax under §4261 to aircraft management fees.
4. Guidance under §4261(e)(3)(C) regarding the application of the domestic air transportation excise tax under §4261 to the purchase of mileage awards.
5. Final regulations under §4481 (as amended by the American Jobs Creation Act of 2004) related to electronic filing of highway use tax returns and the proration of tax when vehicles are sold.
6. Final regulations on the annual fee on branded prescription drug manufacturers and importers under §9008 of the ACA. Temporary and proposed regulations were published on August 18, 2011.
7. Notice providing annual deadlines for procedures relating to the annual fee on branded prescription drug manufacturers and importers under §9008 of the ACA.
 - PUBLISHED 08/19/13 in IRB 2013-34 as NOT. 2013-51 (RELEASED 08/05/13).
8. Final regulations on the annual fee on health insurance providers under §9010 of the ACA. Proposed regulations were published on March 4, 2013.
 - PUBLISHED 11/29/13 in FR as TD 9643.

ADDITIONAL PROJECTS:

9. Notice providing guidance on procedural issues relating to the annual fee on health insurance providers under §9010 of the ACA.
 - PUBLISHED 12/16/13 in IRB 2013-51 as NOT. 2013-76 (RELEASED 11/26/13).
10. Notice providing guidance on the annual fee on health insurance providers under §9010 of the ACA with respect to expatriate plans.
 - PUBLISHED 04/14/14 in IRB 2014-16 as NOT. 2014-24 (RELEASED 03/28/14).

EXEMPT ORGANIZATIONS

1. Revenue Procedures updating grantor and contributor reliance criteria under §§170 and 509.
2. Revenue Procedure to update Revenue Procedure 2011-33 for EO Select Check.

3. Guidance under §501(c)(4) relating to measurement of an organization's primary activity and whether it is operated primarily for the promotion of social welfare, including guidance relating to political campaign intervention.
 - PUBLISHED 11/29/13 in FR as REG-134417-13 (NPRM).
4. Final regulations under §§501(r) and 6033 on additional requirements for charitable hospitals as added by §9007 of the ACA. Proposed regulations were published on June 26, 2012 and April 5, 2013.
5. Additional guidance on §509(a)(3) supporting organizations (SOs).
 - PUBLISHED 01/06/14 in IRB 2014-2 as NOT. 2014-4 (RELEASED 12/23/13).
6. Guidance under §4941 regarding a private foundation's investment in a partnership in which disqualified persons are also partners.
7. Final regulations under §4944 on program-related investments. Proposed regulations were published on April 19, 2012.
8. Guidance regarding the new excise taxes on donor advised funds and fund management as added by §1231 of the Pension Protection Act of 2006.
9. Regulations under §§6011 and 6071 regarding the return and filing requirements for the §4959 excise tax for community health needs assessments failures by charitable hospitals as added by §9007 of the ACA.
 - PUBLISHED 08/15/13 in FR as TD 9629 (FINAL and TEMP).
10. Guidance under §6033 on returns of exempt organizations.
 - PUBLISHED 01/13/14 in IRB 2014-3 as REV. PROC. 2014-11 (RELEASED 01/02/14).
11. Final regulations under §6104(c). Proposed regulations were published on March 15, 2011.
12. Final regulations under §7611 relating to church tax inquiries and examinations. Proposed regulations were published on August 5, 2009.

ADDITIONAL PROJECTS:

13. Notice under §501(r) containing a proposed revenue procedure that provides correction and disclosure procedures under which certain failures to meet the requirements of §501(r) will be excused for purposes of §501(r)(1) and 501(r)(2)(B).
 - PUBLISHED 01/13/14 in IRB 2014-3 as NOT. 2014-2 (RELEASED 12/30/13).
14. Notice under §501(r) confirming that tax-exempt hospital organizations can rely on proposed regulations under § 501(r) published on June 26, 2012, and April 5, 2013, pending the publication of final regulations or other applicable guidance.
 - PUBLISHED 01/13/14 in IRB 2014-3 as NOT. 2014-3 (RELEASED 12/30/13).
15. Revenue Procedure revoking Revenue Procedure 79–6 (which provided for the use of certain United States Department of Labor forms in place of certain portions of the Form 990) because it is no longer consistent with Form 990 filing requirements.
 - PUBLISHED 03/10/14 in IRB 2014-11 as REV. PROC. 2014-22.

FINANCIAL INSTITUTIONS AND PRODUCTS

1. Guidance under §166 on the conclusive presumption of worthlessness for bad debts. Notice 2013-35, which requested comments on the existing rules, was published on June 10, 2013.
2. Final regulations providing guidance under §171 for a bond premium carryforward on certain debt instruments, such as a Treasury bill acquired at a premium. Temporary and proposed regulations were published on January 4, 2013.
 - PUBLISHED 01/15/14 in FR as TD 9653.
3. Guidance on the method used to determine the adjusted applicable Federal rate for purposes of §§382 and 1288. Notice 2013-4 was published on February 25, 2013.
4. Regulations under §446 on notional principal contracts (NPC) relating to the inclusion in income or deduction of a contingent nonperiodic payment and guidance relating to the character of payments made pursuant to an NPC. Proposed regulations were published on February 26, 2004.
5. Regulations revising the RIC asset test examples in §1.851-5.
 - PUBLISHED 08/02/13 in FR as REG-114122-12 (NPRM).

6. Notice updating Notice 97-64 to reflect changes to §852 by the Regulated Investment Company Modernization Act of 2010.
7. Revenue Procedure that will modify Revenue Procedure 2011-16 relating to the treatment of distressed debt under §856.
8. Final regulations addressing when a transfer or assignment of certain derivative contracts does not result in an exchange to the nonassigning counterparty for purposes of §1.1001-1(a). Temporary and proposed regulations were published on July 22, 2011.
 - PUBLISHED 11/06/13 in FR as TD 9639.
9. Notice requesting comments on a proposed revenue procedure that describes the circumstances in which the Internal Revenue Service will not treat a redemption of shares in a money market fund as part of a wash sale under §1091.
 - PUBLISHED 07/29/13 in IRB 2013-31 as NOT. 2013-48 (RELEASED 07/03/13).
10. Regulations amending §1.1092(d)-1(d). Proposed regulations were published on January 18, 2011.
 - PUBLISHED 09/05/13 in FR as TD 9635 (TEMP) and REG-111753-12 (NPRM).
11. Guidance addressing the character and timing of hedge gains and losses for purposes of §§1221 and 1.446-4 for hedges of guaranteed living benefits and death benefits provided with regard to variable annuities.
 - CLOSED WITHOUT PUBLICATION.
12. Final regulations on the application of §1256 to certain derivative contracts. Proposed regulations were published on September 16, 2011.
13. Final regulations providing guidance under §6049 for the reporting of premium. Temporary and proposed regulations were published on April 18, 2013.
14. Regulations on prepaid forward contracts. Notice 2008-02 and Revenue Ruling 2008-01 were published on January 14, 2008.
15. Regulations relating to accruals of interest (including discount) on distressed debt.
16. Final regulations that remove any reference to, or requirement of reliance on, "credit ratings" in regulations under the Internal Revenue Code pursuant to §939A(a) of the

Dodd-Frank Wall Street and Consumer Protection Act. Temporary and proposed regulations were published on July 6, 2011.

- PUBLISHED 09/06/13 in FR as TD 9637.

ADDITIONAL PROJECTS:

17. Regulations under §1092 relating to identified mixed straddles.
 - PUBLISHED 08/02/13 in FR as TD 9627 (TEMP) and REG-112815-12 (NPRM). CORRECTING AMENDMENTS PUBLISHED 10/29/13 in FR.
18. Regulations under §856 clarifying the definition of real property for purposes of the rules for real estate investment trusts.
 - PUBLISHED 05/14/14 in FR as REG-150760-13.

GENERAL TAX ISSUES

1. Guidance relating to United States v. Windsor (determining that Section 3 of the Defense of Marriage Act is unconstitutional).
 - PUBLISHED 09/16/13 in IRB 2013-38 as REV. RUL. 2013-17 (RELEASED 08/29/13).
 - PUBLISHED 10/28/13 in IRB 2013-44 as NOT. 2013-61 (RELEASED 09/23/13).
 - PUBLISHED 01/06/14 in IRB 2014-2 as NOT. 2014-1 (RELEASED 12/16/13).
 - PUBLISHED 04/21/14 in IRB 2014-17 as NOT. 2014-19 (RELEASED 04/04/14).
 - PUBLISHED 06/09/14 in IRB 2014-24 as NOT. 2014-37 (RELEASED 05/15/14).
2. Guidance under §25C and 25D regarding credits for nonbusiness energy property and residential energy efficient property.
 - PUBLISHED 11/18/13 in IRB 2013-47 as NOT. 2013-70 (RELEASED 11/01/13).

3. Guidance to manufacturers and importers of 2- or 3-wheeled electric plug-in vehicles for voluntary certification that their vehicles qualify for the credit under §30D, as modified by ATRA.
 - PUBLISHED 11/04/13 in IRB 2013-45 as NOT. 2013-67.
4. Regulations under §36B, as added by §1401 of the ACA, regarding minimum value of eligible employer-sponsored coverage and other provisions relating to the health insurance premium tax credit. Proposed regulations were published on May 3, 2013.
5. Final regulations under §36B, as added by §1401 of the ACA, regarding information reporting by Affordable Insurance Exchanges. Proposed regulations were published on July 2, 2013.
 - PUBLISHED 05/07/14 in FR as TD 9663.
6. Regulations regarding the election of the alternative simplified credit under §41(c)(5).
 - PUBLISHED 06/3/14 as T.D. 9666
7. Regulations under §41 on the exception from the definition of “qualified research” for internal use software under §41(d)(4)(E).
8. Regulations under §41 on whether the gross receipts component of the research credit computation for a controlled group under §41(f) includes gross receipts from transactions between group members.
 - PUBLISHED 12/13/13 in FR as REG-159420-04 (NPRM).
9. Regulations on the allocation of the research credit to corporations and trades or businesses under common control for purposes of §41(f)(1).
10. Guidance under §42 relating to the application of the design and construction accessibility requirements under the Fair Housing Act.
11. Regulations under §42 relating to compliance monitoring, including issues identified in Notice 2012-18.
12. Revenue Procedure updating Revenue Procedure 2007-54, which provides relief under §42 in the case of a presidentially declared disaster.
13. Guidance concerning the exception under §42(d)(6) for any federally or State assisted building.
14. Final regulations concerning utility allowances under §42(g)(2)(B)(ii) for sub-metered buildings. Proposed regulations were published on August 7, 2012.

15. Final regulations under §45D that revise and clarify certain rules relating to recapture of the new markets tax credit as well as other issues. Proposed regulations were published August 11, 2008.
16. Guidance concerning the credit for production from advanced nuclear power facilities under §45J.
 - PUBLISHED 11/12/13 in IRB 2013-46 as NOT. 2013-68 (RELEASED 10/24/13).
17. Guidance concerning the homebuilder credit and the changed energy efficiency standard under §45L, as modified by ATRA.
 - CLOSED WITHOUT PUBLICATION.
18. Guidance on the energy credit under §48.
19. Revenue Procedure under §61 regarding the application of the general welfare exclusion to benefits provided to Indian tribal members by Indian tribal governments.
 - PUBLISHED 06/23/14 in IRB 2014-26 as REV. PROC. 2014-35 (RELEASED 06/03/14).
20. Guidance under §61 regarding the inclusion in income of amounts that covered entities collect from policyholders to offset the cost of the health insurance providers fee under §9010 of the ACA.
 - PUBLISHED 12/16/13 in IRB 2013-51 as REV. RUL. 2013-27 (RELEASED 11/26/13).
21. Revenue Ruling under §108 regarding the application of the qualified real property business indebtedness exclusion for real estate developers.
22. Final regulations under §§108 and 7701 concerning the bankruptcy and insolvency rules and disregarded entities. Proposed regulations were published on April 13, 2011.
23. Final regulations under §108(i) for partnerships and S corporations. Proposed and temporary regulations were published on August 13, 2010.
 - PUBLISHED 07/03/13 in FR as TD 9623.

24. Revenue Procedure under §108(c) on the definition of "secured by real property."
 - PUBLISHED 02/24/14 as REV. PROC. 2014-20 in IRB 2014-09 (RELEASED 02/05/14).
25. Regulations under §152 regarding the definition of dependent.
26. Final regulations under §§162 and 262 regarding the deductibility of expenses for lodging not incurred in traveling away from home. Proposed regulations were published on April 25, 2012.
27. Guidance under §163(h) regarding the mortgage interest limitations.
28. Guidance under §165 on determining wagering gains and losses.
29. Final regulations under §170 regarding charitable contributions. Proposed regulations were published on August 7, 2008.
30. Regulations under §170(f)(8) regarding donee substantiation of charitable contributions.
31. Regulations under §174 concerning inventory property.
 - PUBLISHED 09/06/13 in FR as REG-124148-05 (NPRM).
32. Regulations under §199 including amendments by the Tax Extenders and Alternative Minimum Relief Act of 2008.
33. Regulations under §199 relating to computer software.
34. Regulations under §213 regarding medical and dental expenses.
35. Regulations on delay rentals under §§263A and 612.
36. Final regulations under §274(n) regarding reimbursement and other expense allowance arrangements, including employee leasing arrangements. Proposed regulations were published on August 1, 2012.
 - PUBLISHED 08/01/13 in FR as TD 9625.
37. Regulations under §280A regarding deductions for expenses attributable to the business use of homes and rental of vacation homes.

38. Guidance clarifying whether the business use of an aircraft by a lessee that is a five percent owner or related party of the lessor of the aircraft is qualified business use for purposes of §280F.
39. Regulations under §1012 regarding basis rules for stock and debt.
40. Guidance updating existing regulations regarding basis to include references to §1022 as appropriate.
41. Final regulations under §1411, as added by §1402 of the Health Care and Education Reconciliation Act, regarding net investment income tax.
 - PUBLISHED 12/02/13 in FR as TD 9644.
42. Final regulations under §5000A, as added by §1501(b) of the ACA, concerning the penalty imposed for failure to maintain minimum essential coverage. Proposed regulations were published on February 1, 2013.
 - PUBLISHED 08/30/13 in FR as TD 9632.
43. Regulations under §6055, as added by §1502 of the ACA, regarding reporting of health insurance and other minimum essential coverage.
 - PUBLISHED 09/09/13 in FR as REG-132455-11 (NPRM).
 - PUBLISHED 03/10/14 in FR as TD 9660 (FINAL).
44. Final regulations under §7701 regarding Series LLCs and cell companies. Proposed regulations were published on September 14, 2010.
45. Regulations under §7701 providing criteria for treating an entity as an integral part of a state, local, or tribal government.

ADDITIONAL PROJECTS:

46. Notice clarifying Notice 2013-26 regarding the definition of a qualified facility under §45(d), as modified by ATRA.
 - PUBLISHED 10/28/13 in IRB 2013-44 as NOT. 2013-60 (RELEASED 09/21/13).

47. Notice providing relief from certain §42 requirements following severe storms, flooding, landslides, and mudslides in Colorado.
 - PUBLISHED 10/28/13 in IRB 2013-44 as NOT. 2013-64 (RELEASED 09/30/13).
48. Announcement of the results of the 2012-2013 phase III allocation round of the qualifying advanced coal project program under §48A.
 - PUBLISHED 11/12/13 in IRB 2013-46 as ANN. 2013-43 (RELEASED 10/25/13).
49. Proposed regulations under §1411, as added by §1402 of the Health Care and Education Reconciliation Act, regarding additional issues related to the net investment income tax.
 - PUBLISHED 12/02/13 in FR as REG-130843-13 (NPRM).
50. Revenue ruling under §121 and other Code sections regarding the tax treatment of payments to homeowners pursuant to the National Mortgage Settlement relating to mortgage loan servicing and foreclosure abuses.
 - PUBLISHED 01/06/14 as REV. RUL. 2014-2 (RELEASED 12/18/13).
51. Notice under §131 on the exclusion from income for payments under a state Medicaid Home and Community-Based Services Waiver program as difficulty of care payments.
 - PUBLISHED 01/27/14 in IRB 2014-4 as NOT. 2014-7 (RELEASED 01/03/14).
52. Notice under §5000A providing transition relief for certain individuals without minimum essential coverage.
 - PUBLISHED 02/24/14 in IRB 2014-9 as NOT. 2014-10 (RELEASED 01/23/2014).
53. Proposed regulations under §5000A on minimum essential coverage and the shared responsibility payment for individuals.
 - PUBLISHED 01/27/14 in FR as REG-141036-13 (NPRM).
54. Notice under §61 providing interim guidance concerning the federal income tax treatment of per capita distributions made to members of Indian tribes from funds held in trust by the Secretary of the Interior.
 - PUBLISHED 03/24/14 in IRB 2014-13 as NOT. 2014-17 (RELEASED 03/10/14).

55. Notice postponing the deadline to make an election under § 165(i) to deduct for the preceding taxable year losses attributable to the major flooding in Colorado during September of 2013.
 - PUBLISHED 04/14/14 in IRB 2014-16 as NOT. 2014-20 (RELEASED 03/25/14).
56. Notice describing how existing general tax principles apply to transactions using virtual currency.
 - PUBLISHED 04/14/14 in IRB 2014-16 as NOT. 2014-21 (RELEASED 03/25/14).
57. Guidance for 2014 allowing taxpayers who are victims of domestic abuse to satisfy the joint filing requirement of § 36B(c)(1)(C) with a married-filing-separate return.
 - PUBLISHED 04/14/14 as NOT. 2014-23 in IRB 2014-16 (RELEASED 03/26/14).
58. Notice extending the time period for the alternative method, announced in Notice 2012-18, 2012-10 I.R.B. 438, to satisfy certain physical inspection and certification review requirements under § 1.42-5(c)(2) of the Income Tax Regulations.
 - PUBLISHED 03/17/14 in IRB 2014-12 as NOT. 2014-15 (RELEASED 02/27/14).
59. Notice regarding the tax effect of sequestration as it relates to a grant awarded under §1603 of the American Recovery and Reinvestment Tax Act of 2009 as amended and its effect on the investment tax credit under §48 and the production tax credit under §45.
 - PUBLISHED 06/23/14 in IRB 2014-26 as NOT. 2014-39.

GIFTS AND ESTATES AND TRUSTS

1. Final regulations under §67 regarding miscellaneous itemized deductions of a trust or estate. Proposed regulations were published on September 7, 2011.
 - PUBLISHED in FR on 05/09/14 as T.D. 9664
2. Guidance concerning adjustments to sample charitable remainder trust forms under §664.
3. Guidance concerning private trust companies under §§671, 2036, 2038, 2041, 2042, 2511, and 2601.

4. Regulations under §1014 regarding uniform basis of charitable remainder trusts.
 - PUBLISHED 01/17/14 in FR as REG-154890-03 (NPRM).
5. Revenue Procedure under §2010(c) regarding the validity of a QTIP election on an estate tax return filed only to elect portability.
6. Final regulations under §2032(a) regarding imposition of restrictions on estate assets during the six month alternate valuation period. Proposed regulations were published on November 18, 2011.
7. Guidance under §2053 regarding personal guarantees and the application of present value concepts in determining the deductible amount of expenses and claims against the estate.
8. Regulations under §2642 regarding the allocation of GST exemption to a pour-over trust at the end of an ETIP.
9. Final regulations under §2642(g) regarding extensions of time to make allocations of the generation-skipping transfer tax exemption. Proposed regulations were published on April 17, 2008.
10. Regulations under §2704 regarding restrictions on the liquidation of an interest in certain corporations and partnerships.
11. Guidance under §2801 regarding the tax imposed on U.S. citizens and residents who receive gifts or bequests from certain expatriates.

ADDITIONAL PROJECTS:

12. Extension of time to elect portability under §2010(c) for estates of decedents without a filing requirement under §6018(a).
 - PUBLISHED 02/10/14 in IRB 2014-07 as REV. PROC. 2014-18.

INSURANCE COMPANIES AND PRODUCTS

1. Final regulations under §72 on the exchange of property for an annuity contract. Proposed regulations were published on October 18, 2006.
2. Guidance on annuity contracts with a long-term care insurance rider under §§72 and 7702B.

3. Revenue Ruling under §801 addressing the application of Revenue Ruling 2005-40 or Revenue Ruling 92-93 to health insurance arrangements that are sponsored by a single employer.
 - PUBLISHED 06/09/14 in IRB 2014-24 as REV. RUL. 2014-15 (RELEASED 05/08/14).
4. Guidance to clarify which table to use for §807(d)(2) purposes when there is more than one applicable table in the 2001 CSO mortality table.
 - CLOSED WITHOUT PUBLICATION.
5. Revenue Ruling on the determination of the company's share and policyholder's share of the net investment income of a life insurance company under §812.
 - PUBLISHED 02/24/14 in IRB 2014-09 as REV. RUL. 2014-07 (RELEASED 02/04/14).
6. Guidance clarifying whether the Conditional Tail Expectation Amount computed under AG 43 should be taken into account for purposes of the Reserve Ratio Test under §816(a) and the Statutory Reserve Cap under §807(d)(6).
7. Final regulations under §833 to establish the method to be used by Blue Cross Blue Shield entities in determining the medical loss ratio required by that section. Proposed regulations were published on May 13, 2013.
 - PUBLISHED 01/07/14 in FR as TD 9651.
8. Guidance on exchanges under §1035 of annuities for long-term care insurance contracts.
9. Regulations under §7702 defining cash surrender value.

INTERNATIONAL ISSUES

A. Subpart F/Deferral

1. Guidance under §954(c), including guidance related to the treatment of transactions involving commodities and nonfunctional currency.
2. Guidance under §954 regarding foreign base company sales income and services income.
3. Regulations under §956 regarding the treatment of loans to foreign partnerships and related issues.

4. Final regulations on the treatment of upfront payments on swaps under §956. Temporary and proposed regulations were published on May 11, 2012.
5. Final regulations under §959 on previously taxed earnings and profits. Proposed regulations were published on August 29, 2006.
6. Final regulations under §964 on accounting method elections. Proposed regulations were published on November 3, 2011.
7. Guidance under §§1295, 1297, and 1298 on passive foreign investment companies.
 - PUBLISHED 12/31/13 in FR as TD 9650 (TEMP), REG-140974-11 (NPRM) and REG-113350-13 (NPRM).
 - PUBLISHED 4/28/14 in IRB 2014-18 as NOT. 2014-28 (RELEASED 4/14/14).
 - PUBLISHED 5/12/14 in IRB 2014-20 as NOT. 2014-31 (RELEASED 4/24/14).

B. Inbound Transactions

1. Guidance under §864 implementing Revenue Ruling 91-32 relating to sales of certain partnership interests.
2. Regulations under §871(m), added by the Hiring Incentives to Restore Employment Act (HIRE Act) of 2010, on dividend equivalent payments. Temporary and proposed regulations were published on January 23, 2012.
 - PUBLISHED 12/05/13 in FR as TD 9648 (FINAL) and REG-120282-10 (NPRM).
 - PUBLISHED 03/24/14 in IRB 2014-13 as NOT. 2014-14 (RELEASED 03/04/14).
3. Regulations under §882 regarding insurance companies.
4. Regulations under §892. Proposed and temporary regulations were published on November 3, 2011.
5. Regulations under §1441 on withholding in connection with certain live events.
6. Revenue Procedure under §1441 updating Revenue Procedure 89-47 on central withholding agreements.

7. Final regulations under §1.6038A-2T regarding filing requirements on Form 5472. Temporary and proposed regulations were published on June 10, 2011.

- PUBLISHED 06/06/14 in FR as TD 9667 (FINAL) and REG-114942-14 (NPRM).

8. Proposed regulations under §6038C on information with respect to foreign corporations engaged in a U.S. trade or business.

C. Outbound Transactions

1. Final regulations and other guidance under §367. Final, temporary, and proposed regulations were published on March 19, 2013.

- PUBLISHED 05/12/14 in IRB 2014-20 as NOT. 2014-32 (RELEASED 04/25/14).

2. Regulations under §367(d) regarding transfers of intangible property to foreign corporations, including temporary regulations to implement Notice 2012-39.

3. Final regulations and other guidance under §6038B, including regulations on the failure to file gain recognition agreements and other required filings. Proposed regulations were published on January 31, 2013.

4. Final regulations under §7874 regarding substantial business activities. Temporary and proposed regulations were published on June 12, 2012.

5. Regulations under §7874 implementing Notice 2009-78 regarding surrogate foreign corporations.

- PUBLISHED 01/17/14 in FR as TD 9654 (TEMP) and REG-121534-12 (NPRM).

D. Foreign Tax Credits

1. Guidance under §901, including final regulations on noncompulsory payments. Temporary and proposed regulations were published on July 18, 2011.

- PUBLISHED 09/04/13 in FR as TD 9634.

2. Guidance under §901(m), added by the Education Jobs and Medicaid Assistance Act of 2010, on covered asset acquisitions.

3. Final regulations under §904, including regarding overall foreign losses. Proposed regulations were published on June 25, 2012.

4. Regulations under §904(d)(6), added by the Education Jobs and Medicaid Assistance Act of 2010, on the separate application of the foreign tax credit limitation to income resourced under an income tax treaty.
5. Guidance under §905, including final regulations under §905(c) on foreign tax redeterminations. Temporary and proposed regulations were published on November 7, 2007.
6. Final regulations under §909 on foreign tax credit splitting events. Temporary and proposed regulations were published on February 14, 2012.

E. Transfer Pricing

1. Guidance under §482, including final regulations regarding cost sharing arrangements. Temporary and proposed regulations were published on December 23, 2011.
 - PUBLISHED 08/27/13 in FR as TD 9630.
2. Regulations under §482 on global dealing operations. Proposed regulations were published on March 6, 1998.
3. Annual Report on the Advance Pricing Agreement Program.
 - PUBLISHED 04/14/14 in IRB 2014-16 as ANN. 2014-14 (RELEASED 03/27/14).
4. Guidance updating Revenue Procedure 2006-9, as amended by Revenue Procedure 2008-31, on the Advance Pricing and Mutual Agreement Program.
 - PUBLISHED 12/09/13 in IRB 2013-50 as NOT. 2013-79 (RELEASED 11/22/13).

F. Sourcing and Expense Allocation

1. Guidance under §861, including regulations under §861 regarding the allocation and apportionment of interest expense. Temporary and proposed regulations were published on January 17, 2012.
2. Regulations under §§861, 862, and 863(a) on the source of income, including regulations on the source of income from intangible property.

G. Treaties

1. Guidance under §894 on issues under income tax treaties, including the application of various treaty provisions to payments through hybrid entities.
2. Guidance updating Revenue Procedure 2006-54 on procedures for taxpayers requesting Competent Authority assistance.
 - PUBLISHED 12/09/13 in IRB 2013-50 as NOT. 2013-78 (RELEASED 11/22/13).
3. Miscellaneous Announcements, e.g., on agreements under Mutual Agreement Procedures (MAP) and of Reciprocal Exemption Agreements.
 - PUBLISHED 09/03/13 in IRB 2013-36 as ANN. 2013-38 (RELEASED 08/06/13).
 - PUBLISHED 06/02/14 in IRB 2014-23 as ANN. 2014-24.

H. Other

1. Regulations under §937(a) concerning the "presence test" for bona fide residency in a U.S. Territory.
2. Final regulations under §987. Proposed regulations were published on September 7, 2006.
3. Guidance on §988 transactions, including hedging transactions. Temporary and proposed regulations were published on September 6, 2012.
4. Regulations under §1356 concerning core, secondary, and incidental activities under the tonnage tax.
5. Guidance under Chapter 3 (§§1441-1446) and under Chapter 4 (§§1471-1474), which was added by the HIRE Act of 2010. Final regulations under Chapter 4 were published on January 28, 2013.
 - PUBLISHED 07/29/13 in IRB 2013-31 as NOT. 2013-43 (RELEASED 07/13/13).
 - PUBLISHED 11/12/13 in IRB 2013-46 as NOT. 2013-69 (RELEASED 10/29/13).
 - PUBLISHED 01/06/14 in IRB 2014-2 as ANN. 2014-1 (RELEASED 12/13/13).

- PUBLISHED 01/13/14 in IRB 2014-3 as REV. PROC. 2014-13 (RELEASED 12/26/2013).
 - PUBLISHED 03/06/14 in FR as TD 9658 (TEMP) and REG-134361-12 (NPRM).
 - PUBLISHED 03/06/14 in FR as TD 9657 (TEMP and FINAL) and REG-130967-13 (NPRM).
 - PUBLISHED 04/21/14 in IRB 2014-17 as ANN. 2014-17 (RELEASED 04/02/14).
 - PUBLISHED 05/19/14 in IRB 2014-21 as NOT. 2014-33 (RELEASED 05/02/2014).
 - PUBLISHED 07/14/14 in IRB 2014-29 as REV. PROC. 2014-38 (RELEASED 06/25/2014).
 - PUBLISHED 07/14/14 in IRB 2014-29 as Rev. Proc. 2014-39 (RELEASED 06/27/2014).
6. Guidance under §3402 on Military Spouses Residency Relief Act in relation to the U.S. territories.
 7. Guidance under §6038D, added by the HIRE Act of 2010, including final regulations on foreign financial asset reporting. Temporary and proposed regulations were published on December 19, 2011.
 8. Final regulations under §6039E concerning passport information. Proposed regulations were published on January 26, 2012.
 9. Guidance under §§6039F, 6048 and 6677 on information reporting related to foreign trusts and foreign gifts.
 10. Guidance under §7701 relating to classification of certain foreign business entities as per se corporations.
 11. Regulations on the excise tax under §5000C on certain foreign procurement payments by the Federal government.

PARTNERSHIPS

1. Regulations under §108(e)(7).
2. Regulations under §1.337(d)-3 relating to partnership transactions involving a corporate partner's stock or other equity interests.

3. Final regulations under §469(h)(2) concerning limited partners and material participation. Proposed regulations were published on November 28, 2011.
4. Regulations concerning the fractions rule under §514(c)(9).
5. Regulations under §704 regarding a substitute de minimis rule.
6. Revenue Procedure regarding the allocation under §704(b) of rehabilitation tax credits under §47.
 - PUBLISHED 01/13/14 in IRB 2014-3 as REV. PROC. 2014-12 (RELEASED 12/30/13).
7. Regulations on forward and reverse allocations under §704(c).
8. Regulations to update the securities partnership aggregation rules under §704(c).
9. Guidance under §§704, 707, and 721 on management fee waivers.
10. Regulations under §§704, 734, 743, and 755 arising from the American Jobs Creation Act of 2004, P.L. 108-357, 118 Stat. 1418, regarding the disallowance of certain partnership loss transfers and no reduction of basis in stock held by a partnership in a corporate partner. Interim guidance was issued as Notice 2005-32.
 - PUBLISHED 01/16/14 in FR as REG-144468-05 (NPRM).
11. Final regulations under §706(d) regarding the determination of a distributive share when a partner's interest changes. Proposed regulations were published on April 14, 2009.
12. Regulations under §706(d) regarding the determination of a distributive share of any allocable cash basis items and certain other items when a partner's interest changes.
13. Regulations under §707 relating to disguised sales of property.
 - PUBLISHED 01/30/14 in FR as REG-119305-11 (NPRM).
14. Regulations under §§709 and 195 on organizational and start-up expenses of a partnership after a technical termination.
 - PUBLISHED 12/09/13 in FR as REG-126285-12 (NPRM).
15. Guidance relating to §743(b) and contingent liabilities.

16. Regulations under §751(b) on unrealized receivables and inventory.
17. Regulations under §752 regarding related person rules.
 - PUBLISHED 12/16/13 in FR as REG-136984-12 (NPRM).

SUBCHAPTER S CORPORATIONS

1. Guidance under §§1362 and 301.9100 regarding elections of S corporations.
 - PUBLISHED 09/03/13 in IRB 2013-36 as REV. PROC. 2013-30 (RELEASED 08/14/13).
2. Guidance under §1366.
3. Final regulations under §1367 regarding S corporations and back-to-back loans. Proposed regulations were published on June 12, 2012.

TAX ACCOUNTING

1. Revenue Procedure under §168(k)(4), as added by §401(c) of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, and extended and amended by §331(c) of ATRA, regarding the election to accelerate carryover AMT credits in lieu of claiming bonus depreciation.
 - CLOSED WITHOUT PUBLICATION.
2. Regulations under §174 regarding procedures for adopting or changing methods of accounting for research and experimental expenditures.
3. Notice under §179(f), as added by §2021 of the Small Business Jobs Act of 2010, and extended by §315(d) of ATRA, regarding qualified real property.
 - PUBLISHED 09/30/13 in IRB 2013-40 as NOT. 2013-59 (RELEASED 09/19/13).
4. Final regulations under §263A regarding the inclusion of negative amounts in additional §263A costs. Proposed regulations were published on September 5, 2012.

5. Final regulations under §§263A and 471 regarding sales-based royalties and sales-based vendor allowances. Proposed regulations were published on December 17, 2010.
 - PUBLISHED 01/13/14 in FR as TD 9652.
6. Final regulations and other guidance under §263(a) regarding the deduction and capitalization of expenditures related to tangible property. Proposed and temporary regulations were published December 27, 2011.
 - PUBLISHED 09/19/13 in FR as TD 9636.
7. Revenue Procedure under §263(a) regarding the capitalization of cable network property.
8. Revenue Procedure under §263(a) regarding the capitalization of natural gas transmission and distribution property.
9. Revenue Procedure under §263(a) regarding the capitalization of certain retail store expenditures.
10. Regulations under §267 regarding the application of §1.267(b)-1(b) to partners and partnerships.
11. Revenue Procedure under §446 updating Rev. Proc. 97-27 and Rev. Proc. 2011-14 providing procedures and rules for automatic and non-automatic changes in method of accounting.
12. Regulations under §451 regarding advance payments received for goods and services, including amounts received in exchange for the sale or issuance of gift cards, trading stamps, and loyalty points that can be redeemed for goods or services.
13. Revenue Procedure under §451 regarding the treatment of advance payments for gift cards that are redeemable for goods or services from an unrelated entity.
 - PUBLISHED 08/12/13 in IRB 2013-33 as REV PROC. 2013-29 (RELEASED 07/24/13).
14. Regulations under §453 addressing certain annuity contracts received in exchange for property.
15. Regulations under §453A regarding contingent payment sales.

16. Guidance under §453B regarding nonrecognition of gain or loss on the disposition of certain installment obligations.
17. Regulations under §460 addressing the application of the lookback interest rules to certain pass-through entities with tax-exempt owners.
18. Regulations under §460 regarding home construction contracts and rules for certain changes in method of accounting for long-term contracts.
19. Final regulations amending §1.471-8 regarding the treatment of vendor allowances under the retail inventory method. Proposed regulations were published on October 7, 2011.
20. Regulations under §472 regarding dollar-value last-in, first-out (LIFO) inventories, including rules for combining pools as a result of a change in method of accounting, certain corporate acquisitions, and certain nonrecognition transactions.
21. Regulations amending §1.472-8 regarding the inventory price index computation (IPIC) method.
22. Guidance regarding the treatment of deferred revenue in taxable asset sales and acquisitions.

ADDITIONAL PROJECTS:

23. Regulations under §168 regarding dispositions of tangible depreciable property.
 - PUBLISHED 09/19/13 in FR as REG-110732-13 (NPRM).
24. Revenue Procedure under §446 superseding Rev. Proc. 2012-19 and modifying Rev. Proc. 2011-14 providing procedures for automatic changes in method of accounting for certain amounts paid to acquire, produce, or improve tangible property.
 - PUBLISHED 02/24/14 in IRB 2014-09 as REV. PROC. 2014-16 (RELEASED 01/24/14).
25. Revenue Procedure under §446 superseding Rev. Proc. 2012-20 and modifying Rev. Proc. 2011-14 providing procedures for automatic changes in method of accounting for certain dispositions of tangible property.
 - PUBLISHED 03/17/14 in IRB 2014-12 as REV. PROC. 2014-17 (RELEASED 02/28/14)

26. Revenue Ruling under §168 regarding depreciation of ethanol plants.
 - PUBLISHED 06/09/14 in IRB 2014-24 as REV. RUL. 2014-17 (RELEASED 05/20/14).
27. Revenue Procedure under §446 modifying Rev. Proc. 2011-14 providing procedures for automatic changes in method of accounting for sales-based royalties and sales-based vendor chargebacks.
 - PUBLISHED 05/27/14 in IRB 2014-22 as REV. PROC. 2014-33 (RELEASED 05/06/14).

TAX ADMINISTRATION

1. Regulations under §3402(q) and §3406 regarding TIN matching for Forms W-2G.
2. Regulations on §3406 backup withholding for payment card transactions. Proposed regulations were published July 7, 2007, but were superseded by final regulations under §§3406 and 6050W that were published August 16, 2010.
 - PUBLISHED 03/24/14 in FR as REG-163195-05 (NPRM).
3. Regulations under §§3505 and 6503 concerning the statute of limitations for lender liability cases.
 - CLOSED WITHOUT PUBLICATION
4. Guidance under §6015 regarding relief from joint and several liability.
 - PUBLISHED 08/13/13 in FR as REG-132251-11 (NPRM).
 - PUBLISHED 10/21/13 in IRB 2013-43 as REV. PROC. 2013-34 (RELEASED 09/13/13).
5. Guidance under §6041 relating to Forms W-2G.
6. Guidance under §6050H regarding information reporting of mortgage insurance premiums.
 - PUBLISHED 11/27/13 in FR as TD 9642.
7. Guidance under §6050P regarding the 36-month rule for reporting cancellation of indebtedness when a financial institution is continuing to pursue collection actions.

8. Guidance under §6050W, as added by §3091 of the Housing Assistance Act of 2008, regarding information reporting on payment card and third-party payment transactions.
 - PUBLISHED 09/23/13 in IRB 2013-39 as NOT. 2013-56 (RELEASED 09/04/13).
9. Regulations under §6103(j) regarding disclosure of return information to the Bureau of the Census.
 - PUBLISHED 08/27/13 in FR as TD 9631.
10. Final regulations under §6103(l)(21), as added by §1414 of the ACA, pertaining to disclosure of return information to the Department of Health and Human Services. Proposed regulations were published April 30, 2012.
 - PUBLISHED 08/14/13 in FR as TD 9628.
11. Final regulations under §6109 regarding PTINs. Proposed regulations were published February 15, 2012.
 - CLOSED WITHOUT PUBLICATION.
12. Regulations under §6166 regarding the furnishing of security in connection with an election to pay the estate tax in installments.
13. Regulations under §6231 regarding the special enforcement exception to the application of the Tax Equity and Fiscal Responsibility Act (TEFRA) partnership procedures. Proposed regulations were published on February 13, 2009.
14. Final regulations under §6402 concerning where to file a claim for refund. Proposed regulations were published June 10, 2011.
15. Final regulations under §6501(c)(10) regarding the extension of the statute of limitations for assessment relating to failures to report required information concerning listed transactions, necessitated by §814 of the American Jobs Creation Act of 2004. Proposed regulations were published on October 7, 2009.
16. Guidance under §6621(d) with regard to interest netting.
17. Regulations under §§6662, 6662A, and 6664 regarding accuracy-related penalties relating to understatements. Interim guidance was issued as Notice 2005-12.

18. Revenue Procedure under §6664 updating Revenue Procedure 94-69 regarding qualified amended returns filed by coordinated industry case (CIC) taxpayers.
 - CLOSED WITHOUT PUBLICATION.
19. Guidance regarding procedures for dealing with de minimis errors on Forms 1099.
 - CLOSED WITHOUT PUBLICATION.
20. Regulations under §6676 regarding the penalty for erroneous claims for refund as added by §8247 of the Small Business and Work Opportunity Tax Act of 2007.
21. Regulations under §6695A, as added by §1219 of the Pension Protection Act of 2006, regarding the penalty applicable to appraisers.
22. Final regulations under §6707 regarding the penalty for failure to furnish information required by §6111. Proposed regulations were published on December 22, 2008.
23. Regulations under §6707A, as amended by §2041(a) of the Small Business Jobs Act of 2010, regarding the penalty for failure to disclose reportable transactions.
24. Final regulations under §6708 regarding the penalty for failure to make a list of advisees available as required by §6112. Proposed regulations were published on March 8, 2013.
25. Guidance under §7123 concerning alternative dispute resolution.
26. Final regulations under §7430 regarding attorney fees. Proposed regulations were published November 25, 2009.
27. Revenue Procedure under §7430 regarding awards of attorney fees.
28. Revenue Procedure under §7502 pertaining to private delivery services. Final regulations were published August 23, 2011.
29. Update to Revenue Procedure 2007-56 (Combat Zone and Disaster Relief).
30. Final regulations under §7623, as amended by §406 of the Tax Relief and Healthcare Act of 2006, regarding whistleblower awards and the operation of the Whistleblower Office. Proposed regulations were published on December 18, 2012.
31. Regulations under §7701 to coordinate the entity classification election with the regulated investment company (RIC) election.

32. Guidance under §§7701(o) and 6662(b)(6) regarding codification of the economic substance doctrine by §1409 of the Health Care and Education Reconciliation Act of 2010. Prior guidance was issued as Notice 2010-62.
33. Guidance under §301.9100.
34. Regulations revising Circular 230 regarding practice before the IRS. Proposed regulations were published September 17, 2012.
 - PUBLISHED 06/12/14 in FR as TD 9668.
35. Final regulations relating to the masking of taxpayer identification numbers on payee statements. Proposed regulations were published on January 17, 2013.
36. Regulations updating user fees for offers in compromise and installment agreements.
 - PUBLISHED 08/30/13 in FR as REG-144990-12 (NPRM).
 - PUBLISHED 12/02/13 in FR as TD 9647.
37. Update to Revenue Procedure 87-24 dealing with administrative appeals and disposition of Tax Court cases.
38. Update to Revenue Ruling 90-5 dealing with Saturday, Sunday and holiday rules for filing.
39. Guidance prescribing the electronic signature requirements for tax returns and other documents submitted to the IRS.

ADDITIONAL PROJECTS:

40. Regulations under section 7602.
 - PUBLISHED 06/18/14 in FR as TD 9669 (TEMP) and REG-121542-14 (NPRM).
41. Revenue Procedure announcing Annual Filing Program for return preparers.
 - PUBLISHED 07/14/14 in IRB 2014-29 as Rev. Proc. 2014-42 (RELEASED 06/30/14).

TAX-EXEMPT BONDS

1. Guidance on reallocations of New Clean Renewable Energy Bonds under §54C.
2. Guidance on the definition of political subdivision under §103 for purposes of the tax-exempt, tax credit, and direct pay bond provisions.
3. Guidance under §141 relating to private activity bonds.
4. Guidance under §142 to provide temporary relief after a declared disaster.
5. Notice amplifying the Oklahoma storm relief provided by Notice 2013-39 and Notice 2013-40 for purposes of §§42 and 142.
 - PUBLISHED 07/29/13 in IRB 2013-31 as NOT. 2013-47 (RELEASED 07/10/13).
6. Final regulations on public approval requirements for private activity bonds under §147(f). Proposed regulations were published on September 9, 2008.
7. Regulations on arbitrage investment restrictions under §148.
 - PUBLISHED 09/16/13 in FR as REG-148659-07 (NPRM).
8. Regulations on rebate overpayment under §148.
 - PUBLISHED 09/16/13 in FR as REG-148812-11 (NPRM).
9. Regulations on bond reissuance under §150. Notice 2008-41 was published on April 14, 2008 and was supplemented by Notice 2008-88 and Notice 2010-7.
 - CLOSED WITHOUT PUBLICATION.

ADDITIONAL PROJECTS:

10. Notice providing relief for qualified residential rental projects financed with exempt facility bonds under §142 to provide emergency housing relief needed as a result of severe storms, flooding, landslides, and mudslides in Colorado.
 - PUBLISHED 10/28/13 in IRB 2013-44 as NOT. 2013-63 (RELEASED 09/30/13).

11. Notice providing guidance on current refunding issues that refund outstanding prior issues of bonds that qualify as Recovery Zone Facility Bonds under §1400U-3.
 - PUBLISHED 01/27/14 in IRB 2014-05 as NOT. 2014-09 (Released 01/13/14).

APPENDIX – Regularly Scheduled Publications

JULY 2013

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.
 - PUBLISHED 07/08/13 in IRB 2013-28 as REV. RUL. 2013-15 (RELEASED 06/18/13).
2. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in July 2013, and the minimum present value transitional rates for June 2013.
 - PUBLISHED 07/29/13 in IRB 2013-31 as NOT. 2013-46 (RELEASED 07/10/13).
3. Revenue Ruling providing the average annual effective interest rates charged by each Farm Credit Bank District.
 - PUBLISHED 09/23/13 in IRB 2013-39 as REV. RUL. 2013-19.

AUGUST 2013

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.
 - PUBLISHED 08/05/13 in IRB 2013-32 as REV. RUL. 2013-13 (RELEASED 07/17/13).
2. Guidance providing the inflation adjustment factor to be used in determining the enhanced oil recovery credit under §43 for tax years beginning in the calendar year.
 - PUBLISHED 08/05/13 in IRB 2013-32 as NOT. 2013-50.

3. Guidance providing the applicable percentage to be used in determining percentage depletion for marginal properties under §613A for the calendar year.
 - PUBLISHED 09/03/13 in IRB 2013-36 as NOT. 2013-53.
4. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in August 2013, and the minimum present value transitional rates for July 2013.
 - PUBLISHED 08/26/13 in IRB 2013-35 as NOT. 2013-52 (RELEASED 08/07/13).
5. Revenue Procedure providing the domestic asset/liability percentages and the domestic investment yield percentages for taxable years beginning after December 31, 2011, for foreign companies conducting insurance business in the United States.
 - PUBLISHED 09/16/13 in IRB 2013-38 as REV. PROC. 2013-33 (RELEASED 08/29/13).

SEPTEMBER 2013

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.
 - PUBLISHED 09/09/13 in IRB 2013-37 as REV. RUL. 2013-18 (RELEASED 08/21/13).
2. Revenue Ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period October through December 2013.
 - PUBLISHED 09/30/13 in IRB 2013-40 as REV. RUL. 2013-16 (RELEASED 09/03/13).
3. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in September 2013, and the minimum present value transitional rates for August 2013.
 - PUBLISHED 09/30/13 in IRB 2013-40 as NOT. 2013-58 (RELEASED 09/11/13).

4. Guidance under §274 regarding the deemed substantiation of travel expenses using per diem rates.
 - PUBLISHED 10/28/13 in IRB 2013-44 as NOT. 2013-65 (RELEASED 09/25/13).
5. Update of Notice 2004-83 to add approved applicants for designated private delivery service status under §7502(f). Will be published only if any new applicants are approved.
6. Notice identifying the counties that experienced exceptional, extreme, or severe drought during the preceding 12-month period ending August 31, 2013, for purposes of determining whether the replacement period within which to replace livestock sold on account of drought is extended under §1033(e)(2)(B) and Notice 2006-82.
 - PUBLISHED 11/04/13 in IRB 2013-45 as NOT. 2013-62 (RELEASED 10/18/13).
7. Revenue Ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the second half of 2013 for use in valuing personal flights on employer-provided aircraft.
 - PUBLISHED 09/30/13 in IRB 2013-40 as REV. RUL. 2013-20.

OCTOBER 2013

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.
 - PUBLISHED 10/21/13 in IRB 2013-43 as REV. RUL. 2013-21 (RELEASED 09/19/13).
2. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in October 2013, and the minimum present value transitional rates for September 2013.
 - PUBLISHED 11/12/13 in IRB 2013-46 as NOT. 2013-66 (RELEASED 10/25/13).
3. Revenue Procedure under §1 and other sections of the Code regarding the inflation adjusted items for 2014.
 - PUBLISHED 11/18/13 in IRB 2013-47 as REV. PROC. 2013-35 (RELEASED 10/31/13).

4. Revenue Procedure providing the loss payment patterns and discount factors for the 2013 accident year to be used for computing unpaid losses under §846.
 - PUBLISHED 12/02/13 in IRB 2013-49 as REV. PROC. 2013-36 (RELEASED 11/18/13).
5. Revenue Procedure providing the salvage discount factors for the 2013 accident year to be used for computing discounted estimated salvage recoverable under §832.
 - PUBLISHED 12/02/13 in IRB 2013-49 as REV. PROC. 2013-37 (RELEASED 11/18/13).
6. Update of Revenue Procedure 2005-27 listing the tax deadlines that may be extended by the Commissioner under §7508A in the event of a Presidentially-declared disaster or terrorist attack. Will be published only if there are any updates.
7. Guidance providing the amounts of unused housing credit carryover allocated to qualified states under §42(h)(3)(D) for the calendar year.
 - PUBLISHED 09/16/13 in IRB 2013-38 as REV. PROC. 2013-31.

NOVEMBER 2013

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.
 - PUBLISHED 11/12/13 in IRB 2013-46 as REV. RUL. 2013-22 (RELEASED 10/18/13).
2. Revenue Ruling providing the “base period T-Bill rate” as required by §995(f)(4).
 - PUBLISHED 12/02/13 in IRB 2013-49 as REV. RUL. 2013-24.
3. Revenue Ruling setting forth covered compensation tables for the 2013 calendar year for determining contributions to defined benefit plans and permitted disparity.
 - PUBLISHED 01/06/14 in IRB 2014-2 as REV. RUL. 2014-3 (RELEASED 12/19/13).

4. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in November 2013, and the minimum present value transitional rates for October 2013.
 - PUBLISHED 12/02/13 in IRB 2013-49 as NOT. 2013-75 (RELEASED 11/14/13).
5. Update of Revenue Procedure 2006-48 regarding adequate disclosure for purposes of the §6662 substantial understatement penalty and the §6694 preparer penalty. Will be published only if there are any updates.
 - PUBLISHED 01/27/14 in IRB 2014-5 as REV. PROC. 2014-15.
6. News release setting forth cost-of living adjustments effective January 1, 2014, applicable to the dollar limits on benefits under qualified defined benefit pension plans and other provisions affecting certain plans of deferred compensation.
 - PUBLISHED 12/02/13 in IRB 2013-49 as NOT. 2013-73. ALSO PUBLISHED 10/31/13 as IR-2013-86.
7. Federal Register notice on Railroad Retirement Tier 2 tax rate.
 - PUBLISHED 11/27/13 in FR as REG-145977-13 (FRNT).
8. Guidance under §274 regarding the 2014 optional standard mileage rates.
 - PUBLISHED 12/23/13 in IRB 2013-52 as NOT. 2013-80 (RELEASED 12/06/13).

DECEMBER 2013

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.
 - PUBLISHED 12/09/13 in IRB 2013-50 as REV. RUL. 2013-26 (RELEASED 11/19/13).
2. Revenue Ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period January through March 2014.
 - PUBLISHED 12/23/13 in IRB 2013-52 as REV. RUL 2013-25 (RELEASED 12/09/13).

3. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in December 2013, and the minimum present value transitional rates for November 2013.
 - PUBLISHED 12/23/13 in IRB 2013-52 as NOT. 2013-85 (RELEASED 12/11/13).
4. Revenue Procedure providing issuers of qualified mortgage bonds and mortgage credit certificates with a list of qualified census tracts for each state and the District of Columbia.
 - PUBLISHED 01/06/14 in IRB 2014-02 as REV. PROC. 2014-14 (RELEASED 12/19/13 as REV. PROC. 2014-09).

JANUARY 2014

1. Revenue Procedure updating the procedures for issuing private letter rulings, determination letters, and information letters on specific issues under the jurisdiction of the Chief Counsel.
 - PUBLISHED 01/02/14 in IRB 2014-1 as REV. PROC 2014-1.
2. Revenue Procedure updating the procedures for furnishing technical advice, including technical expedited advice, to certain IRS offices, in the areas under the jurisdiction of the Chief Counsel.
 - PUBLISHED 01/02/14 in IRB 2014-1 as REV. PROC. 2014-2.
3. Revenue Procedure updating the previously published list of “no-rule” issues under the jurisdiction of certain Associate Chief Counsel (Corporate), Associate Chief Counsel (Financial Institutions and Products), Associate Chief Counsel (Income Tax and Accounting), Associate Chief Counsel (Passthroughs and Special Industries), Associate Chief Counsel (Procedure and Administration), and Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities) on which advance letter rulings or determination letters will not be issued.
 - PUBLISHED 01/02/14 in IRB 2014-1 as REV. PROC. 2014-3.
4. Revenue Procedure updating the previously published list of “no-rule” issues under the jurisdiction of the Associate Chief Counsel (International) on which advance letter ruling or determination letters will not be issued.
 - PUBLISHED 01/02/14 IN IRB 2014-1 as REV. PROC. 2014-7.

5. Revenue Procedure updating procedures for furnishing letter rulings, general information letters, etc. in employee plans and exempt organization matters relating to sections of the Code under the jurisdiction of the Office of the Commissioner, Tax Exempt and Government Entities Division.
 - PUBLISHED 01/02/14 in IRB 2013-1 as REV. PROC. 2014-4.
6. Revenue Procedure updating procedures for furnishing technical advice in employee plans and exempt organization matters under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division.
 - PUBLISHED 01/02/14 in IRB 2014-1 as REV. PROC. 2014-5.
7. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.
 - PUBLISHED 01/06/14 in IRB 2014-2 as REV. RUL. 2014-1 (RELEASED 12/20/13).
8. Revenue Ruling providing the dollar amounts, increased by the 2014 inflation adjustment, for §1274A.
 - PUBLISHED 11/25/13 in IRB 2013-48 as REV. RUL. 2013-23.
9. Revenue Procedure under §280F providing limitations on depreciation deductions for owners of passenger automobiles first placed in service during the calendar year and amounts to be included in income by lessees of passenger automobiles first leased during the calendar year.
 - PUBLISHED 03/10/14 in IRB 2014-11 as REV. PROC. 2014-21 (RELEASED 02/25/14)
10. Revenue Procedure updating procedures for issuing determination letters on the qualified status of employee plans under §§401(a), 403(a), 409, and 4975.
 - PUBLISHED 01/02/14 in IRB 2014-1 as REV. PROC. 2014-6.
11. Revenue Procedure updating procedures for issuing determination letters and rulings on the exempt status of organizations under §§501 and 521.
 - PUBLISHED 01/06/14 in IRB 2014-2 as REV. PROC. 2014-9.

12. Revenue Procedure updating procedures for issuing determination letters and rulings on public charity/private foundation classification.
 - PUBLISHED 01/06/14 in IRB 2014-2 as REV. PROC. 2014-10.
13. Revenue Procedure updating the user fee program as it pertains to requests for letter rulings, determination letters, etc. in employee plans and exempt organizations matters under the jurisdiction of the Office of the Commissioner, Tax Exempt and Government Entities Division.
 - PUBLISHED 01/02/14 in IRB 2014-1 as REV. PROC. 2014-8.
14. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in January 2014, and the minimum present value transitional rates for December 2012.
 - PUBLISHED 01/27/14 in IRB 2014-5 as NOT. 2014-8 (RELEASED 01/10/14).
15. Revenue Procedure under §143 regarding average area purchase price.
 - PUBLISHED 05/12/14 in IRB 2014-20 as REV. PROC. 2014-31 (RELEASED 04/25/14).
16. Notice providing the maximum allowable value for use of the fleet-average value and vehicle-cents-per-mile rules to value employer-provided automobiles first made available to employees for personal use in the calendar year.
 - PUBLISHED 03/24/14 in IRB 2014-13 as NOT. 2014-11.
17. Revenue Ruling setting forth the prevailing state assumed interest rates provided for the determination of reserves under §807 for contracts issued in 2013 and 2014.
 - PUBLISHED 01/27/14 in IRB 2014-05 as REV. RUL. 2014-04 (RELEASED 01/13/14).
18. Revenue Procedure under §1 and other sections of the Code regarding the inflation adjusted items for 2014, and certain items specified in ATRA.
 - PROJECT REGARDING THE INFLATION ADJUSTED ITEMS FOR 2014 ISSUED IN OCTOBER 2013 AS ITEM #3.

FEBRUARY 2014

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.
 - PUBLISHED 02/10/14 in IRB 2014-07 as REV. RUL. 2014-06 (RELEASED 01/23/14).
2. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in February 2014, and the minimum present value transitional rates for January 2014.
 - PUBLISHED 03/03/14 in IRB 2014-10 as NOT. 2014-13 (RELEASED 02/10/14).
3. Notice under §911 on the Housing Cost Amount for 2014.
 - PUBLISHED 04/28/2014 in IRB 2014-18 as Rev. Proc. 2014-29 (RELEASED 04/14/14).

MARCH 2014

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.
 - PUBLISHED 03/10/14 in IRB 2014-11 as REV. RUL. 2014-08 (RELEASED 02/20/14).
2. Guidance providing the 2014 calendar year resident population estimates used in determining the state housing credit ceiling under §42(h) and the private activity bond volume cap under §146.
 - PUBLISHED 02/24/14 in IRB 2014-9 on as NOT. 2014-12.
3. Revenue Ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period April through June 2013.
 - PUBLISHED 03/31/14 in IRB 2014-14 as REV. RUL. 2014-11 (RELEASED 03/13/14).

4. Revenue Ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the first half of 2014 for use in valuing personal flights on employer-provided aircraft.
 - PUBLISHED 03/31/14 in IRB 2014-14 as REV. RUL. 2014-10.
5. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in March 2014, and the minimum present value transitional rates for February 2014.
 - PUBLISHED 03/31/14 in IRB 2014-14 as NOT. 2014-16 (RELEASED 03/14/14).

APRIL 2014

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.
 - PUBLISHED 04/07/14 in IRB 2014-15 as REV. RUL. 2014-12 (RELEASED 03/19/14).
2. Guidance providing the inflation adjustment factor, nonconventional fuel source credit, and reference price for the calendar year that determines the availability of the credit for producing fuel from a nonconventional source under §45K.
 - PUBLISHED 04/21/14 in IRB 2014-17 as NOT. 2014-25.
3. Revenue Procedure providing a current list of countries and the dates those countries are subject to the §911(d)(4) waiver and guidance to individuals who fail to meet the eligibility requirements of §911(d)(1) because of adverse conditions in a foreign country.
 - PUBLISHED 04/07/14 in IRB 2014-15 as REV. PROC. 2014-25 (RELEASED.03/20/14).
4. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in April 2014, and the minimum present value transitional rates for March 2014.
 - PUBLISHED 04/28/14 in IRB 2014-18 as NOT. 2014-27 (RELEASED 04/08/14).

5. Guidance providing the calendar year inflation adjustment factor and reference prices for the renewable electricity production credit under §45.
 - PUBLISHED 05/27/14 in IRB 2014-22 as NOT. 2014-36.
6. Guidance providing the calendar year inflation adjustment factor to be used in determining the credit for carbon dioxide sequestration under §45Q.
 - PUBLISHED 06/30/14 in IRB 2014-27 as NOT. 2014-40 (RELEASED 06/11/14).

MAY 2014

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.
 - PUBLISHED 05/05/14 in IRB 2014-19 as REV. RUL. 2014-13 (RELEASED 04/21/14).
2. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in May 2014, and the minimum present value transitional rates for April 2014.
 - PUBLISHED 06/02/14 in IRB 2014-23 as NOT. 2014-34 (RELEASED 05/09/14).
3. Revenue Procedure providing guidance for use of the national and area median gross income figures by issuers of qualified mortgage bonds and mortgage credit certificates in determining the housing cost/income ratio under §143.
 - PUBLISHED 03/17/14 in IRB 2014-12 as REV. PROC. 2014-23 (RELEASED 02/28/14).
4. Revenue Procedure under §223 regarding the inflation adjusted items for 2015.
 - PUBLISHED 05/12/14 in IRB 2014-20 as REV. PROC. 2014-30 (RELEASED 04/23/14)

JUNE 2014

1. Revenue Ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.
 - PUBLISHED 06/09/14 in IRB 2014-24 as REV. RUL. 2014-16 (RELEASED 05/20/14).
2. Revenue Ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period July through September 2014.
 - PUBLISHED 06/30/14 in IRB 2014-27 as REV. RUL. 2014-14 (RELEASED 06/02/14).
3. Notice setting forth the corporate bond weighted average interest rates, the 24-month average segment rates, and the funding transitional segment rates used to determine the minimum required contribution for plan years beginning in June 2014, and the minimum present value transitional rates for May 2014.
 - PUBLISHED 06/30/14 in IRB 2014-27 as NOT. 2014-41 (RELEASED 06/11/14).