Announcement 2001-5

The following is a reprint of the corrected pages of the Numerical Finding List, Finding List of Current Actions on Previously Published Items, and the Index for Cumulative Bulletin 1998-2.

Numerical Finding List

The page number in this 1998–2 Cumulative Bulletin is shown in boldface type.

Announcements:	
98-57, 1998-28 I.R.B. 11,	57
98-58, 1998-28 I.R.B. 12,	58
98–59, 1998–28 I.R.B. <i>12</i> ,	58
	38
98-61, 1998-27 I.R.B. 38,	37
98-62, 1998-29 I.R.B. 13,	79
98-63, 1998-28 I.R.B. 12,	58
	60
98–65, 1998–28 I.R.B. <i>14</i> ,	60
98–65, 1998–28 I.R.B. <i>14</i> , 98–66, 1998–28 I.R.B. <i>15</i> , 98–67, 1998–28 I.R.B. <i>15</i> ,	61
	61
98–68, 1998–29 I.R.B. <i>14</i> ,	
	101
98–70, 1998–30 I.R.B. <i>17</i> ,	102
98–71, 1998–30 I.R.B. <i>17</i> ,	102
	120
	120
98–74, 1998–31 I.R.B. <i>15</i> , 98–75, 1998–31 I.R.B. <i>15</i> ,	121
	121
98–77, 1998–34 I.R.B. <i>30</i> ,	192 245
	245 245
	246
	247
	304
	267
	305
	390
	390
	391
98–87, 1998–40 I.R.B. <i>11</i> .	458
98–87, 1998–40 I.R.B. <i>11</i> , 98–88, 1998–41 I.R.B. <i>14</i> ,	483
98–89, 1998–40 I.R.B. <i>11</i> , 98–90, 1998–42 I.R.B. 22,	458
98-90, 1998-42 I.R.B. 22,	510
98–91, 1998–40 I.R.B. <i>12</i> , 98–92, 1998–41 I.R.B. <i>15</i> ,	459
98–92, 1998–41 I.R.B. <i>15</i> ,	484
98–93, 1998–43 I.R.B. <i>10</i> , 98–94, 1998–43 I.R.B. <i>32</i> , 98, 95, 1998–44 I.R.B. <i>13</i>	532
98–94, 1998–43 I.R.B. <i>32</i> ,	554
98–95, 1998–44 I.K.B. <i>15</i> ,	3/2
98–96, 1998–44 I.R.B. <i>18</i> ,	577
98–97, 1998–44 I.R.B. <i>18</i> ,	577
	577
98–99, 1998–46 I.R.B. <i>34</i> ,	650
98–100, 1998–46 I.R.B. <i>42</i> ,	658
98–101, 1998–45 I.R.B. 27, 98–102, 1998–45 I.R.B. 28,	612
98–102, 1998–45 I.K.B. 28,	613
98–102, 1998–43 I.R.B. 20, 98–103, 1998–47 I.R.B. <i>12</i> , 98–104, 1998–47 I.R.B. <i>13</i> ,	672
	712 686*
98–106, 1998–48 I.R.B. <i>10</i> , 98–107, 1998–48 I.R.B. <i>10</i> ,	687
98–107, 1998–48 I.R.B. 10, 98–108, 1998–48 I.R.B. 12,	688
98–109, 1998–50 I.R.B. 20,	739
98–110, 1998–50 I.R.B. 21,	740
98–111, 1998–50 I.R.B. 21,	740
98–112, 1998–51 I.R.B. <i>46</i> ,	789
98–113, 1998–51 I.R.B. <i>48</i> ,	791
98–114, 1998–52 I.R.B. 88,	881
,	

Court Decisions:

2063, 1998–49 I.R.B. *6*, **697** 2064, 1998–37 I.R.B. *4*, **315** 2065, 1998–39 I.R.B. *7*, **400**

Notices:

98–34, 1998–27 I.R.B. *30*, 98–35, 1998–27 I.R.B. *35*, **34*** 98–36, 1998–29 I.R.B. *8*, 98–37, 1998–30 I.R.B. *13*, 98–38, 1998–34 I.R.B. *7*,

Notices—Continued

98–39, 1998–33 I.R.B. *11*, **205** 98–40, 1998–35 I.R.B. 7, **257** 98-41, 1998-33 I.R.B. 12, 206 98-42, 1998-33 I.R.B. 12, 206 98-43, 1998-33 I.R.B. 13, 207 98–44, 1998–34 I.R.B. 7, **222** 98-45, 1998-35 I.R.B. 7, 257 98-46, 1998-36 I.R.B. 21, 290 98–47, 1998–37 I.R.B. 8, **319** 98-48, 1998-39 I.R.B. 17, 410 98–49, 1998–38 I.R.B. 5, **365** 98-50, 1998-44 I.R.B. 10, **569** 98-51, 1998-44 I.R.B. 11, 570 98-52, 1998-46 I.R.B. 16, 632 98-53, 1998-46 I.R.B. 24, 640 98-54, 1998-46 I.R.B. 25, 641 98-55, 1998-46 I.R.B. 26, 642 98-56, 1998-47 I.R.B. 9, **669** 98-57, 1998-47 I.R.B. 9, 669 98-58, 1998-49 I.R.B. 13, **704** 98–59, 1998–49 I.R.B. *16*, **707** 98-60, 1998-49 I.R.B. 17, 708 98-61, 1998-51 I.R.B. 13, 756 98-62, 1998-51 I.R.B. 15, **758** 98-63, 1998-51 I.R.B. 15, 758 98-64, 1998-52 I.R.B. 10, 803 98–65, 1998–52 I.R.B. 10, **803** 98–66, 1998–52 I.R.B. *17*, **810** 98-67, 1998-52 I.R.B. 18, 811

Railroad Retirement Quarterly Rates:

1998–31 I.R.B. *7*, **113** 1998–50 I.R.B. *4*, **723**

Proposed Regulations:

REG-101363-98, 1998-40 I.R.B. 10, 457 REG-102023-98, 1998-48 I.R.B. 6, 683 REG-104565-97, 1998-39 I.R.B. 21, 414 REG-104641-97, 1998-29 I.R.B. 9, **75** REG-105170-97, 1998-50 I.R.B. 10, 729 REG-106177-97, 1998-37 I.R.B. 33, 344 REG-106221-98, 1998-41 I.R.B. 10, 479 REG-109708-97, 1998-45 I.R.B. 29, 614 REG-110332-98, 1998-33 I.R.B. 18, 212 REG-110403-98, 1998-29 I.R.B. 11, 77 REG-115393-98, 1998-39 I.R.B. 34, 427 REG-115446-97, 1998-36 I.R.B. 23, 292 REG-116608-97, 1998-29 I.R.B. 12, 78 REG-118926-97, 1998-39 I.R.B. 23, 416 REG-118966-97, 1998-39 I.R.B. 29, 422 REG-119227-97, 1998-30 I.R.B. 13, 98 REG-122488-97, 1998-42 I.R.B. 19, 508 REG-209060-86, 1998-39 I.R.B. 18, 411 REG-209446-82, 1998-36 I.R.B. 24, 293 REG-209769-95, 1998-41 I.R.B. 8, 477 REG-209813-96, 1998-35 I.R.B. 9, 259 REG-246256-96, 1998-34 I.R.B. 9, 224

Revenue Procedures:

98–38, 1998–27 I.R.B. 29, 28 98–40, 1998–32 I.R.B. 6, 134 98–41, 1998–32 I.R.B. 7, 135 98–42, 1998–28 I.R.B. 9, 55 98–43, 1998–29 I.R.B. 8, 74 98–44, 1998–32 I.R.B. 11, 139 98–45, 1998–34 I.R.B. 8, 223 98–46, 1998–36 I.R.B. 21, 290 98–47, 1998–37 I.R.B. 8, 319 98–48, 1998–38 I.R.B. 7, 367 98–49, 1998–37 I.R.B. 9, 320

Revenue Procedures—Continued

98-50, 1998-38 I.R.B. 8, 368 98-51, 1998-38 I.R.B. 20, 380 98-52, 1998-37 I.R.B. 13, 324 98-53, 1998-40 I.R.B. 9, 456 98–54, 1998–43 I.R.B. 7, **529** 98–55, 1998–46 I.R.B. 27, **643** 98-56, 1998-46 I.R.B. 33, 649 98-57, 1998-48 I.R.B. 5, 682 98-58, 1998-49 I.R.B. 19, **710** 98–59, 1998–50 I.R.B. 8, **727** 98-60, 1998-51 I.R.B. 16, 759 98-61, 1998-52 I.R.B. 18, 811 98-62, 1998-52 I.R.B. 23, 816 98-63, 1998-52 I.R.B. 23, 818 98-64, 1998-52 I.R.B. 32, **825** 98-65, 1998-52 I.R.B. 40, 833

Revenue Rulings:

98-33, 1998-27 I.R.B. 26, 25 98-34, 1998-31 I.R.B. 12, 118 98-35, 1998-30 I.R.B. 4, 89 98–36, 1998–31 I.R.B. 6, **112** 98–37, 1998–32 I.R.B. *5*, **133** 98-38, 1998-32 I.R.B. 4, 132 98-39, 1998-33 I.R.B. 4, 198 98–40, 1998–33 I.R.B. *4*, **198** 98–41, 1998–35 I.R.B. 6, **256** 98-42, 1998-35 I.R.B. 5, 255 98-43, 1998-36 I.R.B. 9, 278 98-44, 1998-37 I.R.B. 4, 315 98-45, 1998-38 I.R.B. 4, 364 98-46, 1998-39 I.R.B. 10, 403 98-47, 1998-39 I.R.B. 4, **397** 98-48, 1998-39 I.R.B. 6, 399 98-49, 1998-40 I.R.B. 4, 451 98-50, 1998-40 I.R.B. 7, 454 98-51, 1998-43 I.R.B. 4, 526 98–52, 1998–45 I.R.B. 4, **589** 98-53, 1998-46 I.R.B. 12, 628 98-54, 1998-46 I.R.B. 14, 630 98–55, 1998–47 I.R.B. 5, **665** 98-56, 1998-47 I.R.B. 5, 665 98-57, 1998-49 I.R.B. 4, 695 98-58, 1998-52 I.R.B. 6, 799 98-59, 1998-52 I.R.B. 8, 801 98-60, 1998-51 I.R.B. 6, **749** 98-61, 1998-51 I.R.B. 8, 751 98-62, 1998-51 I.R.B. 4, 747

Tax Convention:

1998-43 I.R.B. 6, 528

Treasury Decisions:

8769, 1998-28 I.R.B. 4, 50 8770, 1998–27 I.R.B. 4, 3 8771, 1998–29 I.R.B. 6, **72** 8772, 1998-31 I.R.B. 8, 114 8773, 1998-29 I.R.B. 4, 70 8774, 1998–30 I.R.B. 5, 90 8775, 1998–31 I.R.B. 4, 110 8776, 1998-33 I.R.B. 6, 200* 8777, 1998–34 I.R.B. 4, **219** 8778, 1998–36 I.R.B. 4, **273** 8779, 1998-36 I.R.B. 11, 280 8780, 1998–39 I.R.B. 14, 407 8781, 1998–40 I.R.B. 4, 451 8782, 1998–41 I.R.B. 5, **474** 8783, 1998-41 I.R.B. 4, 473 8784, 1998-42 I.R.B. 4, 493* 8785, 1998-42 I.R.B. 5, 494* 8786, 1998–44 I.R.B. 4, 563

Numerical Finding List—Continued

The page number in this **1998–2** Cumulative Bulletin is shown in **boldface** type.

Treasury Decisions—Continued

8787, 1998–46 I.R.B. *5*, **621** 8788, 1998–45 I.R.B. *6*, **591** 8790, 1998–50 I.R.B. *4*, **723**

Finding List of Current Actions on Previously Published Items

The page number in this 1998–2 Cumulative Bulletin is shown in boldface type.

Announcement: Revenue Procedures—Continued Revenue Rulings—Continued 98-47 Corrected by Superseded by Obsoleted by ANN 98-59, 1998-28 I.R.B. 5, 58 98-37, 1998-32 I.R.B. 5, 133 98-52, 1998-37 I.R.B. 13, 324 98_106 71 - 574Corrected by Amplified and superseded by Obsoleted by ANN 98-113, 1998-51 I.R.B. 48, 791 98-55, 1998-46 I.R.B. 27, 643 98-37, 1998-32 I.R.B. 5, 133 96-53 72 - 75Notices: Modified by Obsoleted by 87-13 98-37, 1998-32 I.R.B. 5, 133 Notice 98-65, 1998-52 I.R.B. 10, 803 Modified by 98-49, 1998-38 I.R.B. 5, 365 Obsoleted by Modified and amplified by 98-37, 1998-32 I.R.B. 5, 133 RR 98-39, 1998-33 I.R.B. 4, 198 Modified by 72-121 98-49, 1998-38 I.R.B. 5, 365 Clarified, modified, amplified and superseded by 98-60, 1998-51 I.R.B. 16, 759 Obsoleted by 92 - 3698-37, 1998-32 I.R.B. 5, **133** Modified by 97_40 98-39, 1998-33 I.R.B. 11, 205 Amplified and superseded by 98-55, 1998-46 I.R.B. 27, 643 Obsoleted by 98-37, 1998-32 I.R.B. 5, **133** Modified by 97-54 98-39, 1998-33 I.R.B. 11, 205 Superseded by 98-65, 1998-52 I.R.B. 40, 833 Obsoleted by 97-19 98-37, 1998-32 I.R.B. 5, 133 Modified by 98-34, 1998-27 I.R.B. 30, 29 75-19 Superseded by Obsoleted by 98-63, 1998-52 I.R.B. 25, 818 98-37, 1998-32 I.R.B. 5, 133 Modified by 98-47, 1998-37 I.R.B. 8, 319 Superseded by 98-64, 1998-52 I.R.B. 32, 825 Obsoleted by 98-37, 1998-32 I.R.B. 5, 133 Modified by 98-46, 1998-36 I.R.B. 21, 290 Superseded by Modified by 98-50, 1998-38 I.R.B. 8, 368 Obsoleted by 98-59, 1998-49 I.R.B. 16, 707 98-37, 1998-32 I.R.B. 5, 133 98-7 Superseded by 79-106 98-51, 1998-38 I.R.B. 20, 380 Modified by Obsoleted by 98-54, 1998-46 I.R.B. 25, 641 98-37, 1998-32 I.R.B. 5, 133 Modified by Modified by 98-40, 1998-32 I.R.B. 6, 134 Obsoleted by 98-59, 1998-49 I.R.B. 16, 707 98-37, 1998-32 I.R.B. 5, 133 Modified by **Proposed Regulations:** 98-59, 1998-50 I.R.B. 8, **727** Obsoleted by REG-106031-98 98-37, 1998-32 I.R.B. 5, **133** Corrected by Modified by 88_8 ANN 98-74, 1998-31 I.R.B. 15, 121 98-53, 1998-40 I.R.B. 9, 456 Obsoleted by REG-209276-87 98-35 98-37, 1998-32 I.R.B. 5, 133 Corrected by Corrected by 88-76 ANN 98-66, 1998-28 I.R.B. 15, 61 ANN 98-72, 1998-31 I.R.B. 14, 120 Obsoleted by REG-209463-82 98-37, 1998-32 I.R.B. 5, 133 Corrected by ANN 98-104, 1998-47 I.R.B. 13, 673 88-79 ANN 98-63, 1998-28 I.R.B. 12, 58 Obsoleted by REG-245256-96 **Revenue Rulings:** 98-37, 1998-32 I.R.B. 5, 133 Corrected by 57-271 93-4 ANN 98-97, 1998-44 I.R.B. 18, 577 Obsoleted by Obsoleted by 98-37, 1998-32 I.R.B. 5, 133 98-37, 1998-32 I.R.B. 5, 133 **Revenue Procedures:** 93-5 Modified by Obsoleted by Obsoleted by 98-41, 1998-35 I.R.B. 6, 256 98-37, 1998-32 I.R.B. 5, 133 98-37, 1998-32 I.R.B. 5, 133 Obsoleted by Modified by Obsoleted by 98-44, 1998-37 I.R.B. 4, 315 98-37, 1998-32 I.R.B. 5, 133 98-59, 1998-50 I.R.B. 8, 727

71-277

Clarified, modified, and superseded by

98-54, 1998-43 I.R.B. 7, 529

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

93-30

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

Finding List of Current Actions on Previously Published Items—Continued

The page number in this 1998–2 Cumulative Bulletin is shown in boldface type.

Revenue Rulings-Continued

93-38

Obsoleted by

98–37, 1998–32 I.R.B. *5*, **133**

93-49

Obsoleted by

98-37, 1998-32 I.R.B. 5, **133**

93-50

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

93-53

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

93-81

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

93-91

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

93-92

Obsoleted by

98–37, 1998–32 I.R.B. 5, **133**

93-93

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

94–5

Obsoleted by

98–37, 1998–32 I.R.B. 5, **133**

94–6

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

94-30

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

94-51

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

94-79

Obsoleted by

98–37, 1998–32 I.R.B. 5, **133**

93-2

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

95-9

Obsoleted by

98-37, 1998-32 I.R.B. 5, 133

97-37

Modified and amplified by

98–39, 1998–33 I.R.B. *4*, **198**

97-56

Supplemented and Superseded by 98–58, 1998–52 I.R.B. *6*, **799**

97–57

Supplemented and Superseded by 98–59, 1998–52 I.R.B. 8, **801**

98-39

Modified by

98–60, 1998–51 I.R.B. *16*, **759**

Treasury Decisions:

8685

Corrected by

Notice 98-36, 1998-29 I.R.B. 8, 74

8739

Corrected by

ANN 98-64, 1998-28 I.R.B. 14, 60

8748

Corrected by

ANN 98-65, 1998-28 I.R.B. 14, 60

8776

Corrected by

ANN 98-96, 1998-44 I.R.B. 18, 577

8784

Corrected by

ANN 98-110, 1998-50 I.R.B. 21, 740

8785

Corrected by

ANN 98-109, 1998-50 I.R.B. 20, **739**

Index¹ for 1998–2 C.B.

Internal Revenue Bulletins 1998–27 Through 1998–52

The abbreviation and number in parenthesis following the index entry refer to the specific item.

Key to Abbreviations:

ANN	Announcement
RR	Revenue Ruling
RP	Revenue Procedure
TD	Treasury Decision
CD	Court Decision
PL	Public Law
EO	Executive Order
DO	Delegation Order

TDO Treasury Department Order

TC Tax Convention

SPR Statement of Procedural

Rules

PTE Prohibited Transaction

Exemption

EMPLOYMENT TAX

Amount exempt from levy on wages, salary, and other income (Forms 668–W(c) and 668–W(c)(DO) in 1999 (Notice 60) 49, 17, 708

Magnetic media; electronic filing: 1998 Form 8027 (RP 52) 37, *13*, **324**

Proposed regulations:

26 CFR 1.411(d)-4, amended; protected benefits (REG-101363-98) 40, 10, 457

26 CFR 31.3221–4, added; exception from supplemental annuity tax on railroad employers (REG–209769–95) 41, 8, 477

26 CFR 31.6302–1(f)(4), revised; federal employment tax deposits *de minimis* rule (REG–110403–98) 29, 11,77

Railroad retirement; rate determination; quarterly beginning April 1, 1998 and July 1, 1998, 31, 7, 113; quarterly beginning October 1, 1998, 50, 4, 723 Regulations:

26 CFR 1.411(d)-4, amended; 1.411(d)-4T, added; protected benefits (TD 8781) 40, 4, **451**

EMPLOYMENT TAX— Continued

26 CFR 1.6045–1T, -2T, removed; 1.6045–1, -2, amended; 301.6011–2T, removed; magnetic filing requirements for information returns (TD 8772) 31, 8, 114

26 CFR 31.6302–1(f)(4), 31.6302–1T, added; federal employment tax deposits *de minimis* rule (TD 8771) 29, 6, 72

Social security contribution and benefit base; domestic employee coverage threshold for 1999, 52, 87, 880

Worker classification; Section 530; Tax Court review (Notice 43) 33, 13, 207

ESTATE TAX

Regulations:

26 CFR 20.2044–1(e), added; 20.2044–1T, removed; 20.2056(b)–7, revised; 20.2056(b)–7T, removed; 20.2056(b)–10, revised; 20.2056(b)–10T, removed; certain property for which marital deduction was previously allowed (TD 8779) 36, *11*, **280**

EXCISE TAX

Ad valorem tax, export clause (Ct.D. 2064) 37, 4, 315

Deposit of excise taxes, amendment (Notice 36) 29, 8, 74

Excise tax changes (ANN 83) 36, *36*, **305** Forms:

Form 8849, comments requested (ANN 90) 42, 21, **510**

Gasoline and diesel fuel, T.D. 8748, 1998–8 I.R.B. 24, corrected (ANN 65) 28, 14, 60

Kerosene tax and floor stocks tax (ANN 57) 28, 11, 57

Proposed regulations:

26 CFR 48.4052–1, added; 48.4081–1, amended; 48.4082–6 through –10 and intermediary sections, 48.4091–3, added; 48.4101–2, amended; 48.4101–3, 48.6427–10, –11, added; kerosene tax, aviation fuel tax, tax on heavy trucks and trailers (REG–119227–97) 30, *13*, **98**

26 CFR 53.4958; 301.6213-1, 301.6501(e)-1, 301.6501(n)-1, 301.7422-1, amended; 53.4958-0

EXCISE TAX—Continued

through –7 and intermediary sections, added; failure by certain charitable organizations to meet certain qualification requirements, taxes on excess benefit transactions (REG–246256–96) 34, 9, 224; corrected (ANN 97) 44, 18, 577

Regulations:

26 CFR 48.4081–1T, 48.4082–6T through –10T and intermediary sections, 48.4091–3T, 48.4101–2T, –3T, 48.6427–10T, –11T, added; 145.4052–1, amended; kerosene, aviation fuel, heavy trucks and trailers tax (TD 8774) 30, 5, 90

INCOME TAX

Abatement of Notices, REG–209276–87, C.B. 1998–1, **700**, corrected (ANN 66) 28, *15*, **61**

Administrative appeal of adverse determination of tax-exempt status of bond issue (Notice 58) 49, *13*, **704**

Advance pricing agreements, small business taxpayers (Notice 65) 52, 10, 803

Alternative minimum tax, change in accounting method (RP 58) 49, 19, 710

Bankrupcy procedures (ANN 89) 40, *11*, **458**

Below-market loans; second mortgage loans under the MAHRA Act (RR 34) 31, 12, 118

Beneficiary under retirement plan, REG-209463-82, 1998-21 I.R.B. 27, corrected (ANN 63) 28, *12*, **58**

CPI adjustment for below-market loans under section 7872(g) for 1999 (RR 59) 52, 8, **801**

Business expenses:

Environmental remediation expenditures (RP 47) 37, 8, 319

Cafeteria plan temporary regulation, delay (ANN 105) 49, 21, 712

Common Trust Funds, unrelated business taxable income (RR 41) 35, 6, 256

Continuous levy under section 6331(h) (Notice 62) 51, 15, 758

Cost-of-living adjustments for 1999 (RP 61) 52, 18, **811**

Courier's Desk Early closing (Notice 67) 52, 18, 811

¹Numbers following a specific item indicate the item can be found as follows:

^{29 -} I.R.B. 1998-29

^{15 –} I.R.B. page number

^{81 –} C.B. page number

INCOME TAX—Continued

CPI adjustment:

Below-market loans under section 7872(g) for 1999 (RR 59) 52, 8, **801** Certain loans under section 1274A for

1999 (RR 58) 52, 6, **799** Credits against tax:

Earned income credit; disqualified income (RR 56) 47, 5, 665

Deductions:

When taken:

All events test; accrued cooperative advertising expenses (RR 39) 33, 4, 198

Depletion Marginal production rates (Notice 42) 33, 12, 206

Determination letters:

Section 1374 determination letters (RP 56) 46, 33, 649

Disaster Relief extended (ANN 81) 36, 35, 304

Disclosure authorization list (RP 43) 29, 8, 74

Distribution codes of Form 1099-R, changes (ANN 106) 48, 9, 686; corrected (ANN 113) 57, 48, 791

Distribution of stock and securities of a newly formed controlled corporation; limitations (RR 44) 37, 4, 315

District of Columbia Enterprise Zone, Identification of census tracts (Notice 57) 47, 9, 669

Eleventh Annual Institute on Current Issues in International Taxation (ANN 102) 45, 28, 613

Employee plans:

Determination letter requests, remedial amendments (RP 53) 40, 9, 456

Discrimination:

Safe harbors (Notice 52) 46, *16*, **632** Funding:

Full funding limitations, weighted average interest for July 1998 (Notice 37) 30, 13, 98; August 1998 (Notice 44) 34, 7, 222; September 1998 (Notice 48) 39, 17, 410; October 1998 (Notice 51) 44, 11, 570; November 1998 (Notice 56) 47, 9, 669; December 1998 (Notice 64) 52, 10, 803

Individual retirement arrangements:

Roth IRAs (Notice 49) 38, 5, **365**; (Notice 50) 44, *10*, **569**

Roth IRAs; prototypes (RP 59) 50, 8, **727**

INCOME TAX—Continued

Limit on contributions and benefits; cost-of-living adjustments (Notice 53) 46, 24, 640

Forms:

1040:

e-file program (RP 50) 38, 8, **368** On-line filing program (RP 51) 38, *20*, **380**

1042S:

Specifications for filing substitute, computer-prepared, computer-generated tax forms and schedules for 1998 (RP 65) 52, 40, 833

Minimum:

Remedial amendments (RP 42) 28, 9, 55

Qualification:

Church plans (Notice 39) 33, *11*, **205** Covered compensation (RR 53) 46, *12*, **628**

Section 457:

Model amendments (RP 41) 32, 7, 135

Ruling program (RP 40) 32, 6, 134 Enhanced oil recovery credit (Notice 41) 33, 12, 206

Exempt Organizations:

Classified as private foundations (ANN 112) 51, 46, 789; (ANN 111) 50, 21, 740; (ANN 107) 48, 10, 687; (ANN 104) 47, 13, 673; (ANN 101) 45, 27, 612; (ANN 94) 43, 32, 554; (ANN 91) 40, 12, 459; (ANN 80) 34, 32, 247; (ANN 76) 32, 64, 192; (ANN 71) 30, 17, 102; (ANN 75) 31, 15, 121; (ANN 68) 29, 14, 80; (ANN 67) 28, 15, 61; (ANN 60) 27, 39, 38

Contributions are not deductible under section 170 (ANN 114) 52, 88, **881**; (ANN 98) 44, 18, **577**; (ANN 86) 38, 31, **391**; (ANN 70) 30, 17, **102**

Expatriate, private letter rulings under sections 877, 2107, and 2501(a)(3) (Notice 34) 27, 30, 29

Foreign liquidation and reorganization, amended (ANN 69) 30, 16, 101

Foreign loss provisions, effective date (Notice 40) 35, 7, 257

Foreign taxpayers trade, REG-106031-98, 1998-26 I.R.B. 38, corrected (ANN 74) 31, *15*, **121**

Foreign tax treaties ANN 98–47, 1998–23 I.R.B. 5, corrected (ANN 64) 28, 14, 60

INCOME TAX—Continued

Fringe benefits aircraft valuation formula, second half of 1998 (RR 40) 33, 4, 198 Hope Credit, Lifetime Learning Credit; information reporting (Notice 59) 49, 16, 707; (Notice 46) 36, 21, 290 Hospitality industry:

Resolution of employee meals (ANN 78) 34, 30, 245

Training material applied to employee means (ANN 77) 34, 30, 245

Hybrid arrangements, treatment under subpart F (Notice 35) 27, 35, 34

Information reporting:

Hope Scholarship and Lifetime Learning credits (Notice 46) 36, 21, 290; (Notice 59) 49, 16, 707

Innocent spouse equitable relief (Notice 61) 51, 13, **756**; proposed revision (ANN 95) 44, 13, **572**

Insurance companies:

Differential earnings rate and recomputed differential earnings rate for mutual life insurance companies (RR 38) 32, 4, 132

"Reserve strengthening," reasonable interpretation (Ct.D. 2065) 39, 7, 400

Interest Rate, weighted rate (Notice 64) 52, 10, 803

Interest:

Investment:

Federal short-term, mid-term, and long-term rates for July 1998 (RR 33) 27, 26, 25; August 1998 (RR 36) 31, 6, 112; September 1998 (RR 43) 36, 9, 278; October 1998 (RR 50) 40, 7, 454; November 1998 (RR 52) 45, 4, 589; December 1998 (RR 57) 49, 4, 695

Rates, underpayments and overpayments calendar quarter beginning October 1, 1998 (RR 46) 39, 10, 403; calendar quarter beginning January 1, 1999 (RR 61) 51, 8, 751

International operation of ships and/or aircraft, United Arab Emirates, 43, 6, 528

Inventory:

LIFO:

Automobile and truck dealers (RP 46) 36, 21, 290

Price indexes; department stores for July 1998 (RR 48) 39, 6, **399**; August 1998 (RR 51) 43, 4, **526**; September 1998 (RR 54) 46, 14,

INCOME TAX—Continued

- **630**; October 1998 (RR 62) 51, *4*, **747**
- Price indexes; inventory price computation method (RP 49) 37, 9, 320
- Lien for taxes; validity and priority against third parties; judgment creditor (Ct.D. 2063) 49, 6, 697
- Lifetime learning credit, hope credit, information reporting (Notice 59) 49, *16*, **707**; (Notice 46) 36, *21*, **290**
- Low-income housing credit:
 - Housing credit carryovers (RP 45) 34, 8, 223
 - HUD programs (RR 49) 40, 4, 451
 - Satisfactory bond; "bond factor" amounts for the period July-September 1998 (RR 45) 38, 4, 364
- Medical Savings Account, cut-off year corrected (ANN 88) 41, *14*, **483**
- Methods of accounting:
 - Automatic consent (RP 60) 51, 16, 759 Notice and Consent requirements (ANN 87) 40, 11, 458
- Optional standard mileage rates for 1999 (RP 63) 52, 25, 818
- Partnership property and interest, REG-209682–94, C.B. 1998–1, **994**, changed (ANN 79) 34, *31*, **246**
- Penalties; substantial understatement (RP 62) 52, 23, 816
- Per diem allowances for 1999 (RP 64) 52, 32, **825**
- Private delivery services; timely filing or payment (Notice 47) 37, 8, 319
- Proposed regulations:
 - 26 CFR 1.32–3, added; EIC eligibility requirements (REG–116608–97) 29, *12*, **78**
 - 26 CFR 1.41–0, –1, –4, revised; 1.41–2, amended; 1.41–3 redesignated as 1.41–3A, added; new 1.41–3, added; 1.41–5 redesignated as 1.41–4A, amended; 1.41–6 redesignated as 1.41–5, amended; 1.41–7 redesignated as 1.41–5A, amended; 1.41–8 redesignated as 1.41–6, amended; 1.41–9 redesignated as 1.41–7; new 1.41–8, added; 1.41–0A, added; 1.218–0, removed (REG–105170–97) 50, 10, 729
 - 26 CFR 1.62–2(e)(2), revised; 1.62–2T, removed; 1.274–5, added; –5T, 1.274(d)–1, amended; substantiation of business expenses, use of mileage

INCOME TAX—Continued

- rates to substantiate automobile expenses (REG-122488-97) 42, 19, **508**
- 26 CFR 1.83–6, 1.1032–2, amended; 1.1032–3, added; treatment of a disposition by one corporation of the stock of another corporation in a taxable transaction (REG–106221–98) 41, 10, 479
- 26 CFR 1.408A-0 through -9 and intermediary sections, added; Roth IRAs, questions and answers (REG-115393-98) 39, 34, 427
- 26 CFR 1.529–0 through –6 and intermediary sections, added; Qualified State Tuition Programs (REG–106177–97) 37, 33, 344
- 26 CFR 1.671–4, 1.6049–7, 301.6109–1, amended; reporting requirements for widely held fixed investment trusts (REG–209813–96) 35, 9, **259**
- 26 CFR 1.936–1T, added; termination of Puerto Rico and possession tax credit, new lines of business prohibited (REG–115446–97) 36, 23, 292
- 26 CFR 1.985–8, 1.1001–5, added; conversion to the euro (REG–110332–98) 33, 18, 212
- 26 CFR 1.1092(c)–1, added; equity options without standard terms, special rules and definitions (REG–104641–97) 29, 9, 75
- 26 CFR 1.1366–1, -2, removed; 1.1366–0 through -5 and intermediary sections, added; 1.1367–0, -1, amended; 1.1367–3, removed; 1.1368–0, -1, -2, -3, amended; 1.1368–4, revised; pass through of items of an S corporation to its shareholders (REG–209446–82) 36, 24, 293
- 26 CFR 1.6031(a)–1(e)(1)(iv), added; 301.6011–3, added; 301.6031–1, revised; 301.6721–1, amended; partnership returns required on magnetic media (REG–102023–98) 48, 6, 683
- 26 CFR 1.6038–3, added; information returns for certain foreign partnerships (REG-118966-97) 39, 29, 422
- 26 CFR 1.6038B-1, amended; 1.6038B-2, added; reporting of certain transfers to foreign corporations and foreign partnerships (REG-118926-97) 39, 23, 416
- 26 CFR 1.6046A-1, added; return re-

INCOME TAX—Continued

- quirement for U.S. persons owning interests in foreign partnerships (REG-209060-86) 39, 18, 411
- 26 CFR 54.9811–1, added; HIPAA Newborns' and Mothers' Health Protection Act (REG–109708–97) 45, 29, 614
- 26 CFR 301.6402–5(h), added; –6(n), revised; tax refund offset program (REG-104565–97) 39, 21, 414
- Public hearing on REG-251698-97, (ANN 82) 35, 17, **267**
- Qualified Funeral Trust, guidance (Notice 6) 3, 52; (Notice 66) 52, 17, 810
- Qualified offer rule; award of administrative and litigation costs (Notice 55) 46, 26, 642
- Qualified small business stock (RP 48) 38, 7, 367
- Qualified student loan interest (Notice 54) 46, 25, 641
- Qualified Zone Academy Bonds (RP) 3, *100;* limitations for 1999 (RP 57) 48, 5, **682**

Regulations:

- 26 CFR 1.32–3T, added; EIC eligibility requirements (TD 8773) 29, *4*, **70**
- 26 CFR 1.62–2, 1–274(d)–1, amended; 1.62–2T, 1.274(d)–1T, added; substantiation requirements (TD 8784) 42, 4, 493
- 26 CFR 1.108–4, added; 1.108(c)–1, redesignated; 1.108–6, added; 1.108(a)–1, –2, –(b)–1, 1.1016–7, –8, removed; 1.1017–1, revised; 1.1017–2, removed; 301.9100–13T, removed; basis reduction due to discharge of indebtedness (TD 8787) 46, 5, 621
- 26 CFR 1.367(a)–1T, –3, amended; 1.367(a)–3T, removed; 1.367(a)–8, 1.367(b)–1, –4, added; 1.367(d)–1T, amended; 1.6038B–1, added; 1.6038B–1T; 7.367(b)–1, –4, –7, amended; certain transfers of stock or securities by U.S. persons to foreign corporations (TD 8770) 27, 4, 3
- 26 CFR 1.368–1(e)(6), revised; continuity of interest requirement for corporate reorganizations (TD 8783) 41, 4, 473
- 26 CFR 1.411(d)–4, amended; permitted elimination of preretirement optional forms of benefit (TD 8769) 28, 4, 50

INCOME TAX—Continued

- 26 CFR 1.460–6T, removed; 1.460–6(i), (j), added; election not to apply look-back method in *de minimis* cases (TD 8775) 31, 4, 110
- 26 CFR 1.465–27, added; qualified nonrecourse financing under section 465(b)(6) (TD 8777) 34, 4, 219
- 26 CFR 1.861–18, added; transactions involving computer programs (TD 8785) 42, 5, 494
- 26 CFR 1.863–3, revised; 1.936–4, –5, –6, –7, removed; 1.863–3(f), (h), amended; 1.936–6(a)(5) Q and A 7a, added; source of income from sales of inventory (TD 8786) 44, *4*, **563**; corrected (ANN 109) 50, 20, **739**
- 26 CFR 1.927(e)-1T, removed; 1.927(e)(1), added; source rules for foreign sales corporation transfer pricing (TD 8782) 41, 5, 474
- 26 CFR 1.936–11T, added; termination of Puerto Rico and possession tax credit; new lines of business prohibited (TD 8778) 36, 4, 273
- 26 CFR 1.985–1, 1.985–4, amended; functional currency; 1.985–8T spe-

INCOME TAX—Continued

- cial rules; euro conversion; 1.001–5T added (TD 8776) 33, 6, **200**26 CFR 1.6662–0, -2, -3, -4, 1.6664–0, amended; 1.6662–7(d), 1.6664–4(g), revised; accuracy-re-
- 1.6664–0, amended; 1.6662–7(d), 1.6664–4(g), revised; accuracy-related penalty (TD 8790) 50, 4, 723
 26 CFR 54.9801–1T, amended; –2, revised; 54.9811–1T, added; 54.9831–1T(b)(1), revised; interim rules for group health plans and health insurance issuers under the Newborns'
- 26 CFR 301.7623–1, revised; 301.7623–1T, removed; rewards for information relating to violations of internal revenue laws (TD 8780) 39, 14, 407

and Mothers' Health Protection Act

(TD 8788) 45, 6, **591**

REIT impermissible tenant service income under section 856(d)(7) (RR 60) 51, 6, 749

Rescission of notice deficiency (RP 54) 43, 7, **529**

Residential rental property, exempt facility bond (RR 47) 39, 4, 397

INCOME TAX—Continued

- Returns preparers:
 - Identifying numbers (Notice 63) 51, 15, **758**
- Sales or exchanges:
 - S corporations:
 - Late election relief for (RP 55) 46, 27, 643
- SRLY notice (Notice 38) 34, 7, 222
- Stock and securities:
 - Distribution; limitations of newly formed controlled corporations (RR 44) 37, 4, 315
- T-bill rate for 1998 (RR 55) 47, 5, 665
- Revenue Procedure 98–32, 1998–21 I.R.B. 6, corrected (ANN 104) 47, *13*, **673**
- Taxpayer Relief Act of 1997, section 1510, request for comments (ANN 62) 29, 13, 79
- Trials no penalty for missing or incorrect (ANN 73) 31, 14, 120
- Veterans of Foreign Wars Post 5316 (ANN 61) 27, 38, 37
- Waiver of period of stay in foreign country (RP 38) 27, 29, 28