

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

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

ADMINISTRATIVE

Rev. Proc. 2022-29, page 141.

This revenue procedure modifies and supersedes Revenue Procedure 2006-36, 2006-38 I.R.B 498. It sets forth the procedures for other Government agencies and members of the public to request the creation of special statistical studies and compilations involving return information pursuant to section 6108(b) of the Internal Revenue Code. It further sets forth the criteria for determining reasonable fees for costs associated with the creation of the special statistical studies and compilations.

Rev. Proc. 2022-34, page 143.

This revenue procedure provides indexing adjustments for certain provisions under § 36B of the Internal

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Revenue Code (Code). In particular, it updates the applicable percentage table in § 36B(b)(3)(A)(i) used to calculate an individual's premium tax credit for calendar year 2023. The revenue procedure also updates the required contribution percentage in § 36B(c)(2)(C)(i)(II) for plan years beginning after calendar year 2022. This percentage is used to determine whether an individual is eligible for affordable employer-sponsored minimum essential coverage under § 36B.

EXEMPT ORGANIZATIONS

Announcement 2022-16, page 144.

Revocation of IRC 501(c)(3) Organizations for failure to meet the code section requirements. Contributions made to the organizations by individual donors are no longer deductible under IRC 170(b)(1)(A).

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned

against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

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Part III

26 U.S.C. 6108(b): Special Statistical Studies

Rev. Proc. 2022-29

SECTION 1. PURPOSE

This revenue procedure modifies and supersedes Rev. Proc. 2006-36, 2006-38 I.R.B. 498 (September 18, 2006) to update the procedures for other Government agencies or members of the public to request the Internal Revenue Service (IRS) to create special statistical studies and compilations involving return information pursuant to § 6108(b) of the Internal Revenue Code (Code), and to set forth the criteria for determining reasonable fees for costs associated with the creation of the special statistical studies and compilations.

SECTION 2. NATURE OF CHANGES

.01 Section 2.01 of Rev. Proc. 2006-36 is updated as follows:

(1) To describe the IRS's authority to prescribe reasonable fees for the cost of work or services performed to create special statistical studies and compilations.

(2) To clarify that fees are charged only for a special statistical study or compilation that does not primarily benefit the public.

.02 Section 2.02(c)(ii) of Rev. Proc. 2006-36 is revised to update the list of electronic medium that are currently used by the offices processing requests to create special statistical studies and compilations.

.03 Section 3.02 of Rev. Proc. 2006-36 is revised:

(1) To reflect that requests to create special statistical studies and compilations may be submitted by mail or email and must be addressed to the Director, Statistics of Income Division (SOI).

(2) To reflect a new address, phone number, and fax number for SOI.

(3) To remove the last sentence providing that a determination to grant or deny requests to create special statistical studies and compilations will be made in consultation with the Director, Office of Tax Analysis, Department of the Treasury (Treasury Department), if a significant amount of SOI resources are needed to accommodate a request. The Office of Tax Analysis, Treasury Department is not involved in determining whether to grant or deny requests to create special statistical studies and compilations because SOI is recognized by the Director of the Office of Management and Budget (OMB) as a principal Federal statistical agency and therefore is required to develop its own policies regarding statistical releases. See Title III of the Foundations For Evidence-Based Policymaking Act of 2018, Public Law 115-435, 132 Stat. 5529, 5544- 5555 (44. U.S.C. §§ 3561-3583).

.04 Section 5.01 of Rev. Proc. 2006-36 is updated to reflect that fees are charged to create special statistical studies and compilations only for a special statistical study or compilation that does not primarily benefit the public.

SECTION 3. BACKGROUND

.01 *In general.* Under § 6108(b), the IRS may, upon written request, create and produce special statistical studies and compilations involving return information (as defined by § 6103(b)(2) of the Code). In processing requests for special statistical studies and compilations, the IRS, pursuant to § 6108(c), will not disclose information that could, directly or indirectly, be associated with or identify a particular taxpayer. Pursuant to its authority under § 6108(b), the IRS may charge a reasonable fee for the cost of work or services associated with making special statistical studies and compilations. Consistent with § 6(a)(1) of OMB Circular A-25,¹ fees will be charged only for a special statistical study or compilation

that does not primarily benefit the public. A special statistical study or compilation that primarily benefits the public provides statistical information about the Federal tax system that is deemed pertinent and valuable to the public and can be published in conjunction with the IRS's publication of statistics pursuant to § 6108(a). The IRS will determine the amount of the fee as discussed in section 6 of this revenue procedure.

.02 *Definitions.*

(1) A "special statistical study" is an *ad hoc* statistical examination or analysis of return information that generally requires new programming and analysis according to specifications provided in the request. A special statistical study might comprise tabulations as well as accompanying reports on methodology and analytical details.

(2) A statistical "compilation" is an *ad hoc* accumulation of existing (or readily available) data into a data set or data file, which generally requires new programming according to specifications provided in the request. Both special statistical studies and compilations will be reviewed for accuracy by IRS staff before they are considered completed. The IRS staff, including technical, administrative, and computer programming personnel, will ensure, as reasonably practicable, that the completed special statistical study or compilation reflects the specifications of the original request.

(3) A special statistical study or compilation is *not* (i) statistical data contained in reports or releases already made available to the public, or (ii) statistical data that is readily reproducible. "Readily reproducible" means, with respect to electronic format, a record or records that can be downloaded or transferred intact to a universal serial bus (USB) flash drive, digital versatile disc (DVD), compact disk (CD), or other electronic medium using equipment currently in use by the office or offices processing the request. Records

¹As relevant to charging user fees, OMB Circular A-25 cites as its authority Title V of the Independent Offices Appropriations Act, 1952 (Public Law 37, 65 Stat. 268, 290 (1951)), codified at 31 U.S.C. 9701 by "A bill to revise, codify, and enact without substantive change certain general and permanent laws, related to money and finance, as title 31, United States Code, 'Money and Finance'," Public Law 97-258, 96 Stat. 877, 1051-1052 (1982).

that require manipulation of data within a database or several databases, reprogramming one or more databases, or analysis of the data to produce the records, are not readily reproducible.

SECTION 4. PROCEDURES FOR REQUESTING SPECIAL STATISTICAL STUDIES AND COMPILATIONS PURSUANT TO § 6108(b)

.01 *In general.* Requests for special statistical studies or compilations (involving either new projects or changes in recurring projects) must be submitted in writing with specifications as complete and definite as practical. Specifications that are concise and mutually understood by the requester and the IRS are essential for a project's successful completion. Specifications should include the source and availability of data and content, manner of presentation (for example, particular medium or application) and timing of results (for example, scheduling).

.02 *Submitting requests.* All requests for special statistical studies or compilations must be addressed to the Director, SOI and emailed to SIS@IRS.GOV or mailed to the following address:

Director, Statistics of Income Division
Internal Revenue Service
1111 Constitution Avenue, NW Room
K-4100
Washington, DC 20224

Attention: RAAS, Statistics of Income
The Director, SOI, will review all requests for special statistical studies or compilations and make a determination whether to grant or deny the request for such special statistical studies or compilations based on the considerations stated in section 5.01 of this revenue procedure. If a significant amount of resources are needed to accommodate a request, such determination will be made in consultation with the responsible IRS offices.

.03 *Consultation with SOI.* If assistance is needed, SOI's Statistical Information Services Office is available to help the requester in detailing the specifications of the request for a special study or compilation. Consultations at initial stages, that is, while planning by the requester is underway, may facilitate the undertaking of a special study or compilation. In some

instances, initial consultation may reveal that an existing IRS product contains all the data necessary to fulfill the request. SOI's Statistical Information Services Office may be reached by email at SIS@IRS.GOV, by phone at (202) 803-9285 (not a toll-free number), by fax at (202) 803-9393, or by mail at the address provided in section 4.02 of this revenue procedure. In addition, there is information available on the IRS website at irs.gov/statistics.

SECTION 5. AVAILABILITY OF SPECIAL STATISTICAL STUDIES AND COMPILATIONS

.01 The fulfillment of requests for special statistical studies or compilations submitted pursuant to this revenue procedure will be subject to several factors, including staff availability and workload, the complexity and/or magnitude of the request, the impact on tax administration, software capabilities, database configurations and equipment functionalities, and disclosure considerations. A request will be declined if the IRS determines at the time of the initial request that the special statistical study or compilation could reveal return information or other taxpayer identifying information, the disclosure of which is not authorized by law, and no reconfiguration of the request can avoid disclosure of return information or other non-disclosable data.

.02 If the configuration of an ongoing special statistical study or compilation may result in the disclosure of return information, or if the identity of individual taxpayers can reasonably be inferred by either direct or indirect means, the IRS will inform the requester and offer to discuss with the requester, to the extent practicable, possible reconfigurations of data to avoid the prohibited disclosure. If the special statistical study or compilation cannot be adequately reconfigured, the requester will be so informed, and the special statistical study or compilation will not be completed; nor will any information that has already been compiled be released.

.03 In general, the IRS will consider whether to grant or deny requests for special statistical studies and compilations in the order of receipt.

SECTION 6. DETERMINATION OF FEES

.01 Fees will be charged for a special statistical study or compilation that does not primarily benefit the public. The IRS will determine whether a statistical study or compilation primarily benefits the public. Fees will be determined in accordance with prevailing Government standards, but in no case will work be done before a cost estimate is provided to the requester and, if accepted, a reimbursable agreement is entered into between IRS and the requester.

.02 Consistent with § 6(a)(1) and (d) (1) of OMB Circular A-25, fees are based on the actual, full cost of providing the product or service. "Full cost" includes all direct and indirect costs to any part of the government of providing the special statistical study or compilation. These costs include but are not limited to:

(1) direct costs such as computer costs, salaries, management and supervisory costs;

(2) indirect personnel costs such as fringe benefits, for example, medical insurance and retirement (generally assessed at a percentage of direct salary costs); and

(3) physical overhead, consulting, and other indirect costs such as material and supply costs and utilities.

.03 The IRS may charge fees for any costs incurred during the processing of an accepted request for special statistical studies and compilations.

SECTION 7. EFFECT ON OTHER REVENUE PROCEDURES

Rev. Proc. 2006-36, 2006-38 I.R.B. 498, is superseded.

SECTION 8. EFFECTIVE DATE

This revenue procedure is effective on August 1, 2022.

SECTION 9. DRAFTING INFORMATION

The principal author of this revenue procedure is Robert Bley of the Office of the Associate Chief Counsel (Procedure & Administration). However, other

personnel from the IRS and the Treasury Department participated in the development of the revenue procedure. For further information regarding this revenue procedure contact Robert Bley at (202) 317-6834 (not a toll free number).

26 CFR 601.105: Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability.

(Also Part 1, §§ 36B, 1.36B-2, 1.36B-3.)

Rev. Proc. 2022-34

SECTION 1. PURPOSE

This revenue procedure provides indexing adjustments for certain provisions under § 36B of the Internal Revenue Code (Code). In particular, it updates the applicable percentage table in § 36B(b)(3)(A)(i) (Applicable Percentage Table) for calendar year 2023.¹ This table is

used to calculate an individual's premium tax credit. The revenue procedure also updates the required contribution percentage in § 36B(c)(2)(C)(i)(II) for plan years beginning after calendar year 2022 (Section 36B Required Contribution Percentage). This percentage is used to determine whether an individual is eligible for affordable employer-sponsored minimum essential coverage under § 36B. This revenue procedure uses the methodology described in section 4 of Rev. Proc. 2014-37, 2014-2 C.B. 363, to index the Applicable Percentage Table and the Section 36B Required Contribution Percentage for calendar year 2023. The Applicable Percentage Table and the Section 36B Required Contribution Percentage are indexed based on the rates of premium growth relative to the rates of income growth. See §§ 1.36B-2(c)(3)(v)(C) and 1.36B-3(g)(1) of the Income Tax Regulations. The rates of premium growth and the rates of income

growth are determined using the National Health Expenditure Accounts (NHEA) Projections published by the Centers for Medicare and Medicaid Services Office of the Actuary.² Rev. Proc. 2014-37, sections 3.01, 3.02. In addition, the additional adjustment provided in § 36B(b)(3)(A)(ii)(II) is not required for plan years beginning in 2023 because the Department of the Treasury and the Internal Revenue Service have determined that the failsafe exception described in § 36B(b)(3)(A)(ii)(III) applies for plan years beginning in calendar year 2023.

SECTION 2. ADJUSTED ITEMS

.01 *Applicable Percentage Table for 2023.* For taxable years beginning in calendar year 2023, the Applicable Percentage Table for purposes of § 36B(b)(3)(A)(i) and § 1.36B-3(g) of the Income Tax Regulations is:

| Household income percentage of Federal poverty line: | Initial percentage | Final percentage |
|--|--------------------|------------------|
| Less than 133% | 1.92% | 1.92% |
| At least 133% but less than 150% | 2.88% | 3.84% |
| At least 150% but less than 200% | 3.84% | 6.05% |
| At least 200% but less than 250% | 6.05% | 7.73% |
| At least 250% but less than 300% | 7.73% | 9.12% |
| At least 300% but not more than 400% | 9.12% | 9.12% |

.02 *Section 36B Required Contribution Percentage for 2023.* For plan years beginning in calendar year 2023, the Section 36B Required Contribution Percentage for purposes of § 36B(c)(2)(C)(i)(II) and § 1.36B-2(c)(3)(v)(C) is 9.12%.

SECTION 3. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2014-37 is supplemented.

SECTION 4. EFFECTIVE DATE

This revenue procedure is effective for taxable years and plan years beginning after December 31, 2022.

SECTION 5. DRAFTING INFORMATION

The principal author of this revenue procedure is Bill Ruane of the Office of

Associate Chief Counsel (Income Tax and Accounting). For further information regarding this revenue procedure, contact Mr. Ruane at (202) 317-4718 (not a toll-free number).

¹The American Rescue Plan Act of 2021, Public Law 117-2, 135 Stat. 4, 182 (2021), added § 36B(b)(3)(A)(iii) to the Code to provide an Applicable Percentage Table that applies for taxable years beginning in calendar years 2021 and 2022. Section 36B(b)(3)(A)(iii) also suspends indexing of the Applicable Percentage Table for the 2021 and 2022 taxable years.

²The rate of premium growth and the rate of income growth for calendar year 2023 are calculated using the NHEA Projections, 2021-2030, available at: <https://www.cms.gov/Research-Statistics-Data-and-Systems/Statistics-Trends-and-Reports/NationalHealthExpendData/NationalHealthAccountsProjected>, which reflect the most recent projections, and the methodology used to calculate the same rates of growth in the Premium Adjustment Percentage guidance for the 2023 benefit year published by the Center for Medicare and Medicaid Services on December 28, 2021, available at: <https://www.cms.gov/files/document/2023-papi-parameters-guidance-v4-final-12-27-21-508.pdf>.

Part IV

Deletions From Cumulative List of Organizations, Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2022-16

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The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the IRS will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the IRS is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on August 15, 2022 and would end on the date the court first determines the organization is not described in section 170(c)(2) as more particularly set for in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

| NAME OF ORGANIZATION | Effective Date of Revocation | LOCATION |
|---|------------------------------|-------------------|
| Sasi, Inc. | 1/1/2017 | Lake Grove, NY |
| AMERICAN FRIENDS OF THE JONATHAN INSTITUTE | 3/1/2017 | New York, NY |
| United Lao Council for Peace Freedom and Reconstruction | 1/1/2017 | Sacramento, CA |
| Yale Club of Princeton, Inc. | 4/1/2017 | Princeton, NJ |
| Sherman Oaks Health System | 2/1/2017 | Los Angeles, CA |
| Missouri Athletic Club Foundation for the Arts | 9/1/2016 | Saint Louis, MO |
| CRYSTAL LAKE COUNTRY CLUB | 6/23/2021 | Crystal Lake, IL |
| Mercy Foundation Group, Inc. | 1/1/2015 | Tampa, FL |
| Community Link Foundation, Inc. | 1/1/2018 | Manchester, MI |
| Service Dogs by Warren Retrievers, Inc. | 1/1/2017 | Culpepper, VA |
| Creating A New Outlook, Inc. | 1/1/2018 | Milwaukee, WI |
| WEST COAST CHARITY FOR THE CHILDREN | 1/1/2017 | Grants Pass, OR |
| Cancer Support Services | 1/1/2014 | Nashville, TN |
| Maritime Pilots Institute | 1/1/2018 | Covington, LA |
| Sisterhood on the Move Inc. | 1/1/2017 | Mattapan, MA |
| Marilyn Jane Foundation | 6/4/2014 | Lake Orion, MI |
| Batchu Foundation | 2/6/2017 | Downers Grove, IL |
| Giles County Partnership for Excellence | 7/1/2016 | Glen Lyn, VA |
| High Rising Equine Rescue, Inc. | 1/1/2016 | Estell Manor, NJ |
| Miyb California | 1/1/2016 | Santa Maria CA |
| Save Our Children USA, Inc. | 1/1/2017 | Saint Cloud, FL |

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the

new ruling holds that it applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.

ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
FR—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.

PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

Numerical Finding List¹

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2021–27 through 2021–52 is in Internal Revenue Bulletin 2021–52, dated December 27, 2021.

Finding List of Current Actions on Previously Published Items¹

Bulletin 2022–33

¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2021–27 through 2021–52 is in Internal Revenue Bulletin 2021–52, dated December 27, 2021.

Internal Revenue Service

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INTERNAL REVENUE BULLETIN

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

We Welcome Comments About the Internal Revenue Bulletin

If you have comments concerning the format or production of the Internal Revenue Bulletin or suggestions for improving it, we would be pleased to hear from you. You can email us your suggestions or comments through the IRS Internet Home Page (www.irs.gov) or write to the Internal Revenue Service, Publishing Division, IRB Publishing Program Desk, 1111 Constitution Ave. NW, IR-6230 Washington, DC 20224.