



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

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Department of the Treasury
2015-2016 Priority Guidance Plan

Joint Statement by:

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We are pleased to announce the release of the fourth quarter update to the 2015–2016 Priority Guidance Plan.

The 2015–2016 Priority Guidance Plan contained the 277 original projects that were priorities for allocation of the resources of our offices during the twelve-month period from July 2015 through June 2016 (the plan year).

Previous quarterly updates included 36 additional projects that became priorities and/or were projects that we published after the initial publication of the 2015-2016 plan. This final quarterly update includes 13 additional projects. In addition, the update reflects 2 projects we have closed without publication. A total of 163 projects on the 2015-2016 plan, as so updated, were published by June 30, 2016.

Additional copies of the 2015–2016 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**

2015-2016 PRIORITY GUIDANCE PLAN

Updated as of June 30, 2016

CONSOLIDATED RETURNS

1. Final regulations regarding the application of §172(h) to a consolidated group. Proposed regulations were published on September 17, 2012.
2. Final regulations under §1.1502-11(b) relating to circular stock basis adjustments. Proposed regulations were issued on June 11, 2015.
3. Regulations under §1.1502-36 and related provisions regarding losses on subsidiary stock.
4. Final regulations under §1.1502-76 relating to when a member joins or leaves a consolidated group. Proposed regulations were issued on March 6, 2015.
5. 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.

CORPORATIONS AND THEIR SHAREHOLDERS

1. Regulations under §§301, 302, and 358 regarding the recovery and allocation of basis in redemptions, organizations, and reorganizations. Proposed regulations were published on January 20, 2009.
2. Regulations under §336(e) to revise the treatment of certain stock dispositions as asset sales.
3. Regulations under §§351(e) and 362(a)(2)(F) regarding investment company issues.
4. 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.
5. 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.

6. 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.
7. Regulations relating to the active trade or business requirement under §355(b). Proposed regulations were published on May 7, 2008.
8. Guidance relating to the requirements under §355, including the active trade or business and business purpose requirements and the prohibition on device for the distribution of earnings and profits.
 - PUBLISHED 10/05/15 in IRB 2015-40 as NOT. 2015-59 (RELEASED 09/14/15).
 - PUBLISHED 10/05/15 in IRB 2015-40 as REV. PROC. 2015-43 (RELEASED 09/14/15).
9. Final regulations regarding predecessors and successors under §355(e). Proposed regulations were published on November 22, 2004.
10. Final regulations under §362(e)(1) regarding the importation of losses. Proposed regulations were published September 9, 2013.
 - PUBLISHED 03/28/16 in FR as TD 9759.
11. Final regulations under §368(a)(1)(F). Proposed regulations were published on August 12, 2004.
 - PUBLISHED 09/21/15 in FR as TD 9739 (FINAL and removal of TEMP).
12. Guidance under § 382(h)(6) regarding the treatment of built-in items.
13. Final regulations regarding the scope and application of §597. Proposed regulations were issued on May 20, 2015.

ADDITIONAL PROJECTS:

14. Guidance under §337(d) regarding certain transfers of C Corporation property to passthrough entities.
 - PUBLISHED 06/08/16 in FR as TD 9770 (TEMP) and REG-126452-15 (NPRM).

15. Regulations under §385 regarding treatment of certain interests in corporations as stock.
 - PUBLISHED 04/08/16 in FR as REG-108060-15 (NPRM).

EMPLOYEE BENEFITS

A. Retirement Benefits

1. Regulations updating the rules applicable to ESOPs.
2. Notice relating to the recovery of basis under phased retirement program.
 - PUBLISHED 06/27/16 in IRB 2016-26 as NOT. 2016-39 (RELEASED 06/10/16).
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. Requests for comments were published in Notice 2012-29 on April 30, 2012, and in Notice 2007-69 on August 27, 2007.
 - PUBLISHED 01/27/16 in FR as REG-147310-12 (NPRM).
5. Regulations and related guidance on closed defined benefit plans and related matters.
 - PUBLISHED 01/29/16 in FR as REG-125761-14 (NPRM).
 - PUBLISHED 05/02/16 in IRB 2016-18 as ANN. 2016-16 (RELEASED 04/14/16).
6. Guidance regarding revisions to the determination letter process.
 - PUBLISHED 08/10/15 in IRB 2015-32 as ANN. 2015-19 (RELEASED 07/21/15).
 - PUBLISHED 01/19/16 in IRB 2016-3 as NOT. 2016-3 (RELEASED 01/04/16).
 - PUBLISHED 07/18/16 in IRB 2016-29 as REV. PROC. 2016-37 (RELEASED 06/29/16).
7. Notice under §401(a)(9) on the use of lump sum payments to replace lifetime income being received by retirees under defined benefit pension

plans.

- PUBLISHED 07/27/15 in IRB 2015-30 as NOT. 2015-49 (RELEASED 07/09/15).
8. Regulations under §401(a)(9) on the use of lump sum payments to replace lifetime income being received by retirees under defined benefit pension plans
 9. Guidance regarding substantiation of hardship distributions.
 10. Guidance regarding Qualified Nonelective Contributions (QNECs) and Qualified Matching Contributions (QMACs).
 11. Guidance under §401(k)(12) and (13) on safe harbor §401(k) plans regarding certain mid-year changes and certain business transactions.
 - PUBLISHED 02/16/16 in IRB 2016-7 as NOT. 2016-16 (RELEASED 01/29/16).
 12. Final regulations under §402A on distributions from designated Roth accounts that are disbursed to multiple destinations. Proposed regulations were published on September 19, 2014.
 - PUBLISHED 05/18/16 in FR as TD 9769.
 13. Guidance under §404 on deductions for employer contributions to qualified plans.
 14. Regulations under §§219, 408, 408A, and 4973 regarding IRAs.
 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 conforming amendments adopted in connection with final regulations under §411(b)(5). Proposed regulations were published on September 19, 2014.
 - PUBLISHED 11/16/15 in FR as TD 9743.
 18. Guidance on issues relating to pension equity plans.
 19. Guidance regarding the aggregation rules under §414(m).
 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. Regulations on eligible combined plans under §414(x).
23. Final regulations under §415 regarding §7873 treaty fishing rights income. Proposed regulations were published on November 15, 2013.
24. 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.
25. Regulations under §417(e) that update the minimum present value requirements for defined benefit plans.
26. Final regulations on determination of minimum required contributions under §430. Proposed regulations were published on April 15, 2008.
 - PUBLISHED 09/09/15 in FR as TD 9732.
27. Revenue procedure relating to approval for funding method changes.
28. Regulations on additional issues relating to funding and related rules for single-employer plans under §§430 and 436.
29. Notice and regulations under §430(h)(3)(B) updating the mortality tables used for pension funding purposes.
 - PUBLISHED 08/17/15 in IRB 2015-33 as NOT. 2015-53 (RELEASED 07/31/15).
30. Notice on the new funding rules in the Cooperative and Small Employer Charity Pension Flexibility Act.
 - PUBLISHED 09/14/15 in IRB 2015-37 as NOT. 2015-58 (RELEASED 08/28/15).
31. Final regulations and related guidance on multiemployer plan benefit suspensions under §432(e)(9) as amended by the Multiemployer Pension Reform Act of 2014 (MPRA). Proposed and temporary regulations were published on June 19, 2015.
 - PUBLISHED 04/28/16 in FR as TD 9765.
 - PUBLISHED 05/09/16 in IRB 2016-19 as REV. PROC. 2016-27

(RELEASED 04/28/16).

32. Regulations under §432(e)(9) regarding the administration of the multiemployer plan participant vote on an approved suspension of benefits as provided under MPRA.
 - PUBLISHED 09/02/15 in FR as TD 9735 (TEMP).
 - PUBLISHED 04/28/16 in FR as TD 9765 (FINAL).
33. Guidance under §3405 regarding distributions made to payees with an address outside the United States.
34. Guidance concerning §4975.
35. Regulations relating to the reporting requirements under §6057. Proposed regulations were published on June 21, 2012.
36. Additional guidance on issues relating to lifetime income from retirement plans and IRAs.
37. Revenue procedure amending Revenue Procedure 2013-12 relating to the Employee Plans Compliance Resolution System (EPCRS) to provide guidance with regard to certain corrections. Previous amendments were published in Revenue Procedures 2015-27 and 2015-28 on April 20, 2015.
38. Guidance providing clarification regarding the Voluntary Closing Program for failures not covered by EPCRS

ADDITIONAL PROJECTS:

39. Revenue Procedure on the procedures for requesting a waiver of the electronic filing requirements for Form 8955-SSA and Form 5500-EZ.
 - PUBLISHED 09/28/15 in IRB 2015-39 as REV. PROC. 2015-47 (RELEASED 09/14/15).
40. Notice on cumulative list of changes in the requirements for §401(a) plans.
 - PUBLISHED 12/28/15 in IRB 2015-52 as NOT. 2015-84 (RELEASED 12/14/15).
41. Regulations on multiemployer plan benefit suspensions under §432(e)(9)(D)(viii) as amended by the Multiemployer Pension Reform Act of 2014 (MPRA).
 - PUBLISHED 02/11/16 in FR as REG-101701-16 (NPRM).

- PUBLISHED 05/05/16 in FR as TD 9767 (FINAL).
42. Final regulations governing organization of the Joint Board for the Enrollment of Actuaries.
- PUBLISHED 02/23/16 in FR as TD 9749.
- B. Executive Compensation, Health Care and Other Benefits, and Employment Taxes**
1. Regulations regarding election procedures under §83(b).
- PUBLISHED 07/17/15 in FR as REG-135524-14 (NPRM).
2. Regulations under §86 regarding rules for lump-sum elections.
3. Regulations under §§119 and 132 regarding employer-provided meals.
4. Guidance under §§280G and 4999(a) on change in ownership.
- CLOSED WITHOUT PUBLICATION
5. Final regulations on income inclusion under §409A. Proposed regulations were published on December 8, 2008.
6. Guidance to update prior §409A guidance on self-correction procedures.
7. Revenue ruling under §419A on the definition of post-retirement medical benefits.
8. Regulations amending §1.419A-2T relating to collectively-bargained welfare benefit funds.
9. Regulations under §457(f) on ineligible plans.
- PUBLISHED 06/22/16 in FR as REG-147196-07 (NPRM).
10. Final regulations under §512 explaining how to compute unrelated business taxable income of voluntary employees' beneficiary associations described in §501(c)(9). Proposed regulations published on February 6, 2014.
11. Guidance on the application of §1402(a)(13) to limited liability companies.
12. Guidance under §§3511 and 7705 on Certified Professional Employer Organizations as added by §206 of the Stephen Beck, Jr., Achieving a Better Life Experience (ABLE) Act of 2014.
- PUBLISHED 05/06/16 in FR as TD 9768 (FINAL and TEMP).

- PUBLISHED 05/06/16 in FR as REG-127561-15 (NPRM).
 - PUBLISHED 06/20/16 in IRB 2016-25 as REV. PROC. 2016-33. (RELEASED 06/03/16).
13. Guidance on the application of COBRA to certain §125 arrangements.
- PUBLISHED 12/28/15 in IRB 2015-52 as NOT. 2015-87 (RELEASED 12/16/15).
14. Guidance on shared responsibility for employers regarding health coverage under §4980H.
- PUBLISHED 12/28/15 in IRB 2015-52 as NOT. 2015-87 (RELEASED 12/16/15).
15. Notice under §4980I on the excise tax on high cost employer-provided coverage. Initial notice requesting comments was published as Notice 2015-16 on March 9, 2015.
- PUBLISHED 08/31/15 in IRB 2015-35 as NOT. 2015-52 (RELEASED 07/30/15).
16. Regulations under §4980I regarding the excise tax on high cost employer-provided coverage. Requests for comments were published in Notice 2015-16 on March 9, 2015 and Notice 2015-52 on August 31, 2015.
17. Guidance under §6053 regarding tips.
18. Revenue procedure under §6402 on employee consents obtained by employer to claim a refund of FICA taxes. Notice 2015-15 with a proposed revenue procedure was published on March 2, 2015.

ADDITIONAL PROJECTS:

19. Notice on application of retroactive increase in excludable transit benefits.
- PUBLISHED 01/25/16 in IRB 2016-4 as NOT. 2016-6 (RELEASED 01/11/16).
20. Notice providing guidance on the Work Opportunity Tax Credit (WOTC) including transition relief.
- PUBLISHED 03/28/16 in IRB 2016-13 as NOT. 2016-22 (RELEASED 03/07/16).
21. Regulations on self-employment tax treatment of partners in a partnership

that owns a disregarded entity.

- PUBLISHED 05/04/16 in FR as TD 9766 (FINAL and TEMP).

22. Notice providing additional transition relief on WOTC.

- PUBLISHED 07/05/16 in IRB 2016-27 as NOT. 2016-40 (RELEASED 06/17/16).

23. Regulations on various issues under §409A.

- PUBLISHED 06/22/16 in FR as REG-123854-12 (NPRM).

EXCISE TAX

1. Regulations under §§4051 and 4071 on heavy trucks, tractors, trailers, and tires.

- PUBLISHED 03/31/16 in FR as REG-103380-05 (NPRM).

2. Guidance on the definition of chassis for purposes of §4051.

3. Guidance on secure airport terminals under §4081 and §4082.

- PUBLISHED 03/28/16 in IRB 2016-13 as NOT. 2016-15 (RELEASED 03/3/16).

4. Guidance on the application of the air transportation excise tax under §4261 to aircraft management fees.

5. Guidance under §4261(e)(3)(C) regarding the application of the domestic air transportation excise tax under §4261 to the purchase of mileage awards.

- PUBLISHED 11/16/15 in IRB 2015-46 as NOT. 2015-76 (RELEASED 10/29/15).

6. Guidance on expatriate plans under the Expatriate Health Coverage Clarification Act of 2014 for purposes of §9010 of the Patient Protection and Affordable Care Act, as amended by the Health Care and Education Reconciliation Act.

- PUBLISHED 02/16/16 in IRB 2016-07 as NOT. 2016-14 (RELEASED 01/29/16).

ADDITIONAL PROJECTS:

7. Notice regarding biodiesel and alternative fuels under §§ 6426(c), 6426(d)

and 6427(e); claims for 2015.

- PUBLISHED 02/8/16 in IRB 2016-06 as NOT. 2016-5 (RELEASED 01/14/16).

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. Proposed regulations under §501(c) relating to political campaign intervention.
 - Project suspended in accordance with section 127 of the Department of the Treasury Appropriations Act, 2016 (Title I of Division E of the Consolidated Appropriations Act, 2016).
4. Final regulations and additional guidance on §509(a)(3) supporting organizations.
 - PUBLISHED 12/23/15 in FR as TD 9746.
 - PUBLISHED 02/19/16 in FR as REG-118867-10 (NPRM).
5. Guidance under §512 regarding methods of allocating expenses relating to dual use facilities.
6. Final regulations and related guidance under §529A on Qualified ABLE Programs as added by §102 of the ABLE Act of 2014. Proposed regulations were published on June 22, 2015.
 - PUBLISHED 12/07/15 in IRB 2015-49 as NOT. 2015-81 (RELEASED 11/20/15).
7. Guidance under §4941 regarding a private foundation's investment in a partnership in which disqualified persons are also partners.
8. Final regulations under §§4942 and 4945 on reliance standards for making good faith determinations. Proposed regulations were published on September 24, 2012.
 - PUBLISHED 09/25/15 in FR as TD 9740.
9. Final regulations under §4944 on program-related investments and other related guidance. Proposed regulations were published on April 19, 2012.

- PUBLISHED 09/28/15 in IRB 2015-39 as NOT. 2015-62 (RELEASED 09/15/15).
 - PUBLISHED 04/25/16 in FR as TD 9762.
10. Guidance regarding the excise taxes on donor advised funds and fund management.
 11. Guidance under §6033 relating to the reporting of contributions.
 12. Final regulations under §6104(c). Proposed regulations were published on March 15, 2011.
 13. Final regulations under §7611 relating to church tax inquiries and examinations. Proposed regulations were published on August 5, 2009.

ADDITIONAL PROJECTS:

14. Notice on §506 notification requirement for new and certain existing §501(c)(4) organizations.
 - PUBLISHED 02/08/16 in IRB 2016-6 as NOT. 2016-9 (RELEASED 01/19/16).
15. Notice on transition relief for certain §529 Qualified Tuition Programs required to file Form 1099-Q.
 - PUBLISHED 02/16/16 in IRB 2016-7 as NOT. 2016-13 (RELEASED 01/29/16).

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. Regulations under §249 relating to the amount of a repurchase premium attributable to the cost of borrowing.
3. Final regulations relating to the method used to determine the adjusted applicable Federal rate for purposes of §§382 and 1288. Proposed regulations were published on March 2, 2015.
 - PUBLISHED 04/26/16 in FR as TD 9763.
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, and temporary and proposed regulations were published on May 8, 2015.

5. Final regulations under §§446 and 6045 relating to shares in certain money market funds. Proposed regulations were published on July 28, 2014.
6. Regulations addressing issues relating to mark-to-market accounting under §475. Proposed regulations were published on January 4, 1995, and January 28, 1999.
7. Final regulations revising the regulated investment company (RIC) asset test examples in §1.851-5. Proposed regulations were published on August 2, 2013.
 - PUBLISHED 09/15/15 in FR as TD 9737.
8. Guidance under §853 relating to a RIC's European Union tax reclaim recovery.
 - PUBLISHED 02/08/16 in IRB 2016-06 as NOT. 2016-10 (RELEASED 01/15/16). (Published in combination with the project relating to guidance under §905. See INTERNATIONAL item #D5 below.)
9. Final regulations under §856 clarifying the definition of real property for purposes of the rules for real estate investment trusts (REITs). Proposed regulations were published on May 14, 2014.
10. Guidance clarifying the definition of income in §856(c)(3) for purposes of the REIT qualification tests.
11. Guidance defining congregate care for purposes of the definition of a REIT health care facility under §856(e)(6)(D)(ii) and (l)(4)(B).
12. Final regulations on the application of §1256 to certain derivative contracts. Proposed regulations were published on September 16, 2011.
13. Final regulations providing information reporting guidance under §§6045, 6045A and 6049 for debt instruments and options. Temporary and proposed regulations were published on March 13, 2015.
 - PUBLISHED 02/18/16 in FR as TD 9750.
14. Notice designating a "basket option contract" as a listed transaction for purposes of §1.6011-4(b)(2) and §§6111 and 6112.
 - PUBLISHED 07/27/15 in IRB 2015-30 as NOT. 2015-47 (RELEASED 07/08/15 and CLARIFIED 07/22/15).

- PUBLISHED 11/16/15 in IRB 2015-46 as NOT. 2015-73 (RELEASED 10/21/15 and CLARIFIED 11/02/15). NOT. 2015-73 revoked NOT. 2015-47.
15. Notice designating a “basket contract” as a transaction of interest for purposes of §1.6011-4(b)(6) and §§6111 and 6112.
- PUBLISHED 07/27/15 in IRB 2015-30 as NOT. 2015-48 (RELEASED 07/08/15 and CLARIFIED 07/22/15).
 - PUBLISHED 11/16/15 in IRB 2015-46 as NOT. 2015-74 (RELEASED 10/21/15 and CLARIFIED 11/02/15). NOT. 2015-74 revoked NOT. 2015-48.
16. Regulations on prepaid forward contracts. Notice 2008-02 and Revenue Ruling 2008-01 were published on January 14, 2008.
17. Regulations relating to accruals of interest (including discount) on distressed debt.

ADDITIONAL PROJECTS:

18. Revenue procedure that describes conditions under which a RIC that invests in one or more other RICs is treated as satisfying the asset diversification requirements of §851(b)(3)(B).
- PUBLISHED 09/28/15 in IRB 2015-39 as REV. PROC. 2015-45 (RELEASED 09/14/15).
19. Revenue procedure that provides temporary relief under §852 for certain money market funds that receive contributions from their advisers as they transition to comply with Securities and Exchange Commission rules.
- PUBLISHED 05/23/16 in IRB 2016-21 as REV. PROC. 2016-31 (RELEASED 05/05/16).

GENERAL TAX ISSUES

1. Guidance relating to *Obergefell v. Hodges*.
- PUBLISHED 10/23/15 in FR as REG-148998-13 (NPRM).
 - PUBLISHED 12/28/15 in IRB 2015-52 as NOT. 2015-86 (RELEASED 12/09/15).
2. Final regulations under §36B 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.

- PUBLISHED 12/18/15 in FR as TD 9745.
3. Final regulations under §36B concerning married individuals filing separate returns, §162(l), indexing, and reconciliation. Final, temporary, and proposed regulations were published on July 28, 2014.
 4. Regulations under §36B on minimum value relating to employer-sponsored plans not covering substantial inpatient hospitalization and physician services.
 - PUBLISHED 09/01/15 in FR as REG-143800-14 (NPRM).
 5. Final regulations under §41 on the exception from the definition of “qualified research” for internal use software under §41(d)(4)(E). Proposed regulations were published on January 20, 2015.
 6. 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. Proposed regulations were published on December 13, 2013.
 7. Final regulations on the allocation of the research credit to corporations and trades or businesses under common control for purposes of §41(f)(1). Final, temporary and proposed regulations were published on April 3, 2015.
 8. Guidance concerning renewable energy and maximum gross rent under §42.
 - PUBLISHED 03/03/16 in FR as TD 9755 (TEMP) and REG-123867-14 (NPRM).
 9. Regulations under §42 relating to compliance monitoring, including issues identified in Notice 2012-18.
 - PUBLISHED 02/25/16 in FR as TD 9753 (TEMP) and REG-150349-12 (NPRM).
 10. Final regulations concerning utility allowances under §42(g)(2)(B)(ii) for sub-metered buildings. Proposed regulations were published on August 7, 2012.
 - PUBLISHED 03/03/16 in FR as TD 9755.
 11. 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.

12. Guidance on the definition of qualifying energy property under §48.
 - PUBLISHED 10/26/15 in IRB 2015-43 as NOT. 2015-70 (RELEASED 10/02/15).
13. Notice modifying Notice 2015-4 by providing a revised effective date of the performance and quality standards for certain small wind energy property under §48.
 - PUBLISHED 08/03/15 in IRB 2015-36 as NOT. 2015-51 (RELEASED 07/13/15).
14. Guidance concerning the interaction of the rules in §50(d)(5) and subchapter K.
15. Notice under §61 providing 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 Interior. Notice 2014-17, providing interim guidance, was published on March 24, 2014.
 - PUBLISHED 10/13/15 in IRB 2015-41 as NOT. 2015-67 (RELEASED 09/18/15).
16. Guidance under §§61(a)(12) and 1001 regarding whether a recourse purchase-money home mortgage loan is treated as a nonrecourse loan from inception if, under a state anti-deficiency statute, the lender cannot pursue the homeowner for the difference between the amount of the loan and the amount realized on a foreclosure or short sale of the home.
17. Revenue ruling under §108 regarding the application of the qualified real property business indebtedness exclusion for real estate developers.
 - PUBLISHED 06/27/16 in IRB 2016-26 as REV. RUL. 2016-15 (RELEASED 06/10/16).
18. Final regulations under §§108 and 7701 concerning the bankruptcy and insolvency rules and disregarded entities. Proposed regulations were published on April 13, 2011.
 - PUBLISHED 06/10/16 in FR as TD 9771.
19. Guidance updating Notice 2001-82 addressing the application of §118 to interconnection upgrade payments.
 - PUBLISHED 06/20/16 in IRB 2016-25 as NOT. 2016-36 (RELEASED 06/10/16).

20. Guidance under §139E regarding the application of the general welfare exclusion to Indian tribal government programs under the Tribal General Welfare Exclusion Act of 2014.
21. Regulations under §152 regarding the definition of dependent.
22. Guidance under §165 on worthless stock losses.
23. Final regulations under §170 regarding charitable contributions. Proposed regulations were published on August 7, 2008.
24. Regulations under §170(f)(8) regarding donee substantiation of charitable contributions.
 - PUBLISHED 09/17/15 in FR as REG-138344-13 (NPRM).
 - WITHDRAWN 01/08/16 in FR as REG-138344-13 (WITHDRAWAL).
25. Guidance under §170(e)(3) regarding charitable contributions of inventory.
26. Regulations under §199 including amendments by the Tax Extenders and Alternative Minimum Relief Act of 2008.
 - PUBLISHED 08/27/15 in FR as REG-136459-09 (NPRM).
27. Regulations under §199 relating to computer software.
28. Regulations under §213 regarding medical and dental expenses.
29. Regulations under §280A regarding deductions for expenses attributable to the business use of homes and rental of vacation homes.
30. 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.
31. Guidance under §468A.
32. Guidance regarding material participation by trusts and estates for purposes of §469.
33. Regulations under §1012 regarding basis rules for stock and debt.
34. Final regulations updating existing regulations regarding basis to include references to §1022 as appropriate. Proposed regulations were published on May 11, 2015.
35. Final regulations under §1411 regarding issues related to the net

investment income tax. Proposed regulations were published on December 2, 2013.

36. Final regulations under §7701 regarding series LLCs and cell companies. Proposed regulations were published on September 14, 2010.
37. Guidance under §7701 providing criteria for treating an entity as an integral part of a state, local, or tribal government.
38. Guidance regarding conversion ratio adjustments on convertible debt.
 - PUBLISHED 04/13/16 in FR as REG-133673-15 (NPRM).

ADDITIONAL PROJECTS:

39. Notice on issues under §6055 relating to information reporting of minimum essential coverage
 - PUBLISHED 10/13/15 in IRB 2015-41 as NOT. 2015-68 (RELEASED 09/17/15).
40. Regulations under §199 regarding allocation of W-2 wages in a short taxable year and in an acquisition or disposition.
 - PUBLISHED 08/27/15 in FR as TD 9731 (TEMP) and REG-136459-09 (NPRM).
41. Announcement on federal tax treatment of identity protection services provided to data breach victims.
 - PUBLISHED 08/31/15 in IRB 2015-35 as ANN. 2015-22 (RELEASED 08/13/15).
42. Notice amplifying NOT. 2013-7 (RELEASED 01/01/13) concerning participants in the HFA Hardest Hit Fund.
 - PUBLISHED 11/23/15 in IRB 2015-47 as NOT. 2015-77 (RELEASED 11/06/15).
43. Revenue Procedure on Federal student loans to finance attendance at a school owned by Corinthian Colleges, Inc. that are discharged under Department of Education's Closed School or Defense to Repayment discharge processes.
 - PUBLISHED 12/21/15 in IRB 2015-51 as REV. PROC. 2015-57 (RELEASED 12/03/15).
44. Revenue Procedure providing inflation adjusted items for 2015 for certain

civil penalties under the Code for returns and statements required to be filed after December 31, 2015.

- PUBLISHED 01/11/16 in IRB 2016-02 as REV. PROC. 2016-11 (RELEASED 12/17/15).
45. Notice under §35 regarding the health coverage tax credit.
- PUBLISHED 01/11/16 in IRB 2016-02 as NOT. 2016-02 (RELEASED 12/22/15).
46. Announcement extending the guidance provided in ANN. 2015-22 to include identity protection services provided to employees or other individuals before a data breach occurs.
- PUBLISHED 01/19/16 in IRB 2016-03 as ANN. 2016-2 (RELEASED 12/30/15).
47. Revenue Procedure providing inflation adjusted items for 2016 pursuant to the enactment of the Protecting Americans from Tax Hikes Act of 2015.
- PUBLISHED 02/29/16 in IRB 2016-09 as REV. PROC. 2016-14 (RELEASED 02/05/16).
48. Revenue Procedure under §42 relating to compliance monitoring.
- PUBLISHED 03/14/16 in IRB 2016-11 as REV. PROC. 2016-15 (RELEASED 02/23/16).
49. Guidance on beginning of construction for §§ 45 and 48.
- PUBLISHED 05/23/16 in IRB 2016-21 as NOT. 2016-31 (RELEASED 05/05/16).

GIFTS AND ESTATES AND TRUSTS

1. Guidance on qualified contingencies of charitable remainder annuity trusts under §664.
2. Final regulations under §1014 regarding uniform basis of charitable remainder trusts. Proposed regulations were published on January 17, 2014.
 - PUBLISHED 08/12/15 in FR as TD 9729.
3. Guidance on basis of grantor trust assets at death under §1014.
4. Revenue procedure under §2010(c) regarding the validity of a QTIP election

on an estate tax return filed only to elect portability.

5. Guidance on the valuation of promissory notes for transfer tax purposes under §§2031, 2033, 2512, and 7872.
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. Guidance on the gift tax effect of defined value formula clauses under §§2512 and 2511.
9. Regulations under §2642 regarding available GST exemption and the allocation of GST exemption to a pour-over trust at the end of an ETIP.
10. 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.
11. Regulations under §2704 regarding restrictions on the liquidation of an interest in certain corporations and partnerships.
12. Guidance under §2801 regarding the tax imposed on U.S. citizens and residents who receive gifts or bequests from certain expatriates.
 - PUBLISHED 09/10/15 in FR as REG-112997-10 (NPRM).

ADDITIONAL PROJECTS:

13. Guidance under §§1014(f) and 6035 regarding consistent basis reporting between estate and person acquiring property from decedent.
 - PUBLISHED 09/07/15 in IRB 2015-36 as NOT. 2015-57 (RELEASED 08/21/15).
14. Guidance under §§1014 and 6035 regarding consistent basis reporting between an estate and a person acquiring property from decedent
 - PUBLISHED 03/04/16 in FR as TD 9757 (TEMP) and REG-127923-15 (NPRM).

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. Regulations under §§72 and 7702 defining cash surrender value.
3. Guidance on annuity contracts with a long-term care insurance rider under §§72 and 7702B.
4. Guidance under §§807 and 816 regarding the determination of life insurance reserves for life insurance and annuity contracts using principles-based methodologies, including stochastic reserves based on conditional tail expectation.
5. Guidance under §833.
 - PUBLISHED 06/22/16 in FR as TD 9772.
6. Guidance on exchanges under §1035 of annuities for long-term care insurance contracts.
7. Guidance relating to captive insurance companies.

ADDITIONAL PROJECTS:

8. Notice on government money market funds and the diversification requirements under §817.
 - PUBLISHED 05/23/16 in IRB 2016-21 as NOT. 2016-32 (RELEASED 05/05/16).
9. Revenue procedure on the application of §§1.72-2(b)(2) and 1.72-4(b)(1) to amounts to which § 72 applies that are received from a non-qualified contract.
 - PUBLISHED 06/27/16 in IRB 2016-26 as REV. PROC. 2016-36 (RELEASED 06/10/16).

INTERNATIONAL

A. Subpart F/Deferral

1. Guidance under §954(c), including regarding foreign currency gains.
 - PUBLISHED 09/02/15 in FR as TD 9733 (TEMP).
2. Guidance under §954, including regarding foreign base company sales and services income.
3. Regulations under §956 regarding the treatment of loans to foreign

partnerships and related issues.

- PUBLISHED 09/02/15 in FR as TD 9733 (TEMP) and REG-155164-09 (NPRM).
4. Final regulations on the treatment of upfront payments on swaps under §956. Temporary and proposed regulations were published on May 8, 2015.
 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. Proposed regulations regarding foreign insurance companies were published on April 24, 2015. Temporary and proposed regulations regarding reporting requirements were published on December 31, 2013.

B. Inbound Transactions

1. Guidance under §864 implementing Revenue Ruling 91-32 relating to sales of certain partnership interests.
2. Regulations under §871(m) on dividend equivalent payments. Final and proposed regulations were published on December 5, 2013.
 - PUBLISHED 09/18/15 in FR as TD 9734 (FINAL and TEMP) and REG-127895-14 (NPRM).
3. Regulations under §892. Proposed regulations were published on November 3, 2011.
4. Regulations regarding publicly traded partnerships under §1446 and §1.1446-4.
5. Proposed regulations under §6038C on information with respect to foreign corporations engaged in a U.S. trade or business.

ADDITIONAL PROJECTS:

6. Regulations under section 897 as amended by the Protecting Americans from Tax Hikes Act of 2015 (the PATH Act).
 - PUBLISHED 02/19/16 in FR as TD 9751 (FINAL).

C. Outbound Transactions

1. Regulations and other guidance under §367. Final, temporary, and proposed regulations were published on March 19, 2013, regarding outbound property transfers by domestic corporations. Notice 2014-32, regarding triangular reorganizations involving foreign corporations, was released on April 25, 2014.
 - PUBLISHED 03/22/16 in FR as TD 9760 (FINAL).
2. Regulations under §367(d) regarding transfers of intangible property to foreign corporations and partnerships, including temporary and proposed regulations to implement Notice 2012-39.
 - PUBLISHED 09/16/15 in FR as REG-139483-13 (NPRM).
3. Regulations under §7874. Temporary and proposed regulations were published on January 17, 2014, regarding stock that is disregarded for purposes of measuring stock ownership.
4. Regulations under §§7874, 367, 956, 7701(l), and 304 regarding inversions and related transactions. Notice 2014-52 was released on September 22, 2014.
 - PUBLISHED 12/07/15 in IRB 2015-49 as NOT. 2015-79 (RELEASED 11/19/15).
 - PUBLISHED 04/08/16 in FR as TD 9761 (TEMP) and REG-135734-14 (NPRM).

ADDITIONAL PROJECTS:

5. Guidance regarding transfers by U.S. persons of property to partnerships with related foreign partners and controlled transactions involving partnerships.
 - PUBLISHED 08/24/15 in IRB 2015-34 as NOT. 2015-54 (RELEASED 08/06/15).

D. Foreign Tax Credits

1. Guidance under §704(b) on the allocation by partnerships of foreign income tax.
 - PUBLISHED 02/04/16 in FR as TD 9748 (TEMP) and REG-100861-15 (NPRM).
2. Guidance under §901, including on the allocation of foreign tax imposed on disregarded entities and partnerships.

- PUBLISHED 03/14/16 in 2016-11 IRB as REV. RUL. 2016-8 (RELEASED 03/01/16).
- 3. Regulations under §901(m) on covered asset acquisitions. Notices 2014-44 and 2014-45 were released July 21, 2014, and July 29, 2014.
- 4. Regulations under §904(d)(6) on the separate application of the foreign tax credit limitation to items resourced under treaties.
- 5. Guidance under §905, including final regulations under §905(c) on foreign tax redeterminations. Temporary and proposed regulations were published on November 7, 2007.
 - PUBLISHED 02/08/16 in IRB 2016-6 as NOT. 2016-10 (RELEASED 01/15/16). (Published in combination with the project relating to guidance under §853 relating to a RIC's European Union Tax reclaim recovery. See FINANCIAL INSTITUTIONS AND PRODUCTS item #8 above.)

E. Transfer Pricing

1. Guidance under §482, including with respect to the treatment and allocation of risk.
 - PUBLISHED 09/16/15 in FR as TD 9738 (TEMP).
2. Annual Report on the Advance Pricing Agreement Program.
 - PUBLISHED 04/18/16 in IRB 2016-16 as ANN. 2016-12 (RELEASED 03/31/2016).
3. Revenue procedure updating Revenue Procedure 2006-9, as amended by Revenue Procedure 2008-31, on the Advance Pricing and Mutual Agreement Program. Notice 2013-79 was released November 22, 2013.
 - PUBLISHED 08/31/15 in IRB 2015-35 as REV. PROC. 2015-41 (RELEASED 08/12/15).

F. Sourcing and Expense Allocation

1. Regulations and other guidance under §861 regarding the allocation and apportionment of interest expense.
2. Regulations under §§861, 862, and 863(a) on the character and source of income, including income arising in transactions involving intellectual property and the provision of digital goods and services.

G. Treaties

1. Guidance under §894 and treaties, including regarding the application of various treaty provisions to hybrid entities and instruments.
 - PUBLISHED 09/28/15 in IRB 2015-39 as REV. PROC. 2015-46.
2. Revenue procedure updating Revenue Procedure 2006-54 on procedures for taxpayers requesting Competent Authority assistance. Notice 2013-78 was released November 22, 2013.
 - PUBLISHED 08/31/15 in IRB 2015-35 as REV. PROC. 2015-40 (RELEASED 08/12/15).

ADDITIONAL PROJECTS:

3. Revocation of REV. RUL. 2008-15 relating to Validus Reinsurance, Ltd. v. United States.
 - PUBLISHED 01/19/16 in IRB 2016-03 as REV. RUL. 2016-3 (RELEASED 12/23/15).

H. Other

1. Guidance under §§877A(g)(4) and 7701(a)(50)(A) regarding relinquishing United States citizenship.
2. Regulations under §937(a), including regulations on the "presence test" for bona fide residence in U.S. territories.
 - PUBLISHED 08/27/15 in FR as REG-109813-11 (NPRM).
3. Regulations under §987. Proposed regulations were published on September 7, 2006.
4. Guidance on §988 transactions, including hedging transactions. Temporary and proposed regulations were published on September 6, 2012.
 - PUBLISHED 09/08/15 in FR as TD 9736.
5. Guidance under Chapter 3 (§§1441-1446) and under Chapter 4 (§§1471-1474). Revenue Procedure 2014-47 was published on August 25, 2014. Revenue Procedure 2014-64 was published on December 29, 2014.
 - PUBLISHED 10/13/15 in IRB 2015-41 as NOT. 2015-66 (RELEASED 09/18/15).
 - PUBLISHED 10/19/15 in IRB 2015-42 as REV. PROC. 2015-50

(RELEASED 09/29/15) as a supplement to REV. PROC. 2014-64 (RELEASED 12/29/14).

- PUBLISHED 02/08/16 in IRB 2016-6 as NOT. 2016-8 (RELEASED 01/19/16).
 - PUBLISHED 04/25/16 in IRB 2016-17 as REV. PROC. 2016-18 (RELEASED 03/31/16) as a supplement to REV. PROC. 2015-50 (RELEASED 9/29/15) and REV. PROC. 2014-64 (RELEASED 12/29/14).
6. Regulations on refunds and credits under Chapter 3 and Chapter 4. Notice 2015-10 was released on April 28, 2015.
 7. Final regulations under §5000C relating to specified Federal procurement payments received by foreign persons from the U.S. government. Proposed regulations were published on April 22, 2015.
 8. Regulations under §§6011 and 6038 relating to the country-by-country reporting of income, earnings, taxes paid, and certain economic activity for transfer pricing risk assessment.
 - PUBLISHED 12/23/15 in FR as REG-109822-15 (NPRM).
 - PUBLISHED 06/30/16 in FR as TD 9773 (FINAL).
 9. Final regulations under §6038D regarding domestic entities holding specified foreign financial assets. Proposed regulations were published on December 19, 2011.
 - PUBLISHED 02/23/16 in FR as TD 9752 (FINAL).
 10. Regulations and other guidance under §§6039F, 6048, and 6677 on foreign trust reporting and reporting with respect to foreign gifts, and under §§643(i) and 679 relating to certain transactions between U.S. persons and foreign trusts.
 11. Regulations and other guidance under §7701, including guidance regarding entity classification and guidance treating disregarded entities as corporations for purposes of reporting and recordkeeping obligations under §6038A and related provisions.
 - PUBLISHED 05/10/16 in FR as REG-127199-15 (NPRM).

ADDITIONAL PROJECTS:

12. Revenue Ruling updating the list of geographical areas currently included in the “North American area” for purposes of § 274(h) (regarding

substantiation requirements for deducting expenses incurred in attending a convention).

- PUBLISHED 06/27/16 in IRB 2016-26 as REV. RUL. 2016-16.

PARTNERSHIPS

1. Final regulations under §1.337(d)-3 relating to partnership transactions involving a corporate partner's stock or other equity interests. Final and temporary, and proposed regulations were published on June 12, 2015.
2. Final regulations under §469(h)(2) concerning limited partners and material participation. Proposed regulations were published on November 28, 2011.
3. Regulations concerning the fractions rule under §514(c)(9).
4. Guidance on targeted capital accounts under §704(b).
5. Regulations to update the securities partnership aggregation rules under §704(c).
6. Guidance under §§704, 707, and 721 on management fee waivers.
 - PUBLISHED 07/23/15 in FR as REG-115452-14 (NPRM).
7. Final regulations under §§704, 734, 743, and 755 arising from the American Jobs Creation Act of 2004, regarding the disallowance of certain partnership loss transfers and no reduction of basis in stock held by a partnership in a corporate partner. Proposed regulations were published on January 16, 2014.
8. 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.
 - PUBLISHED 08/03/15 in FR as TD 9728.
9. 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.
 - PUBLISHED 08/03/15 in FR as REG-109370-10 (NPRM).
10. Regulations under §707 relating to disguised sales of property and regulations under §752 regarding a partner's share of liabilities. Proposed regulations were published on January 30, 2014.
11. Final regulations under §732(f) regarding aggregation of basis for

partnership distributions involving equity interests of a partner. Proposed regulations were published on June 12, 2015.

12. Final regulations under §751(b) on unrealized receivables and inventory. Proposed regulations were published on November 3, 2014.
13. Final regulations under §752 regarding related person rules. Proposed regulations were published on December 16, 2013.
14. Final regulations under §§761 and 1234 on the tax treatment of noncompensatory partnership options. Proposed regulations were published on February 5, 2013.
15. Final regulations under §7704(d)(1)(E) regarding qualifying income for publicly traded partnerships. Proposed regulations were published on May 6, 2015.

SUBCHAPTER S CORPORATIONS

1. Guidance regarding worthless stock deductions under §165(g) for S corporations.
2. Guidance under §1367 regarding basis ordering rules of certain suspended losses.
3. Guidance on calculation of accumulated adjustments account under §1368.

TAX ACCOUNTING

1. Guidance under §§167 and 168 for determining whether certain assets used by a wireline telecommunication service provider are primarily used for providing one-way or two-way communication services.
2. Guidance under §§167 and 1031 regarding whether property held simultaneously for sale and for lease (also known as “dual-use property”) is eligible for depreciation deductions and/or like-kind exchange treatment.
3. Revenue procedure under §168(k) and 179(f) providing procedures for making certain elections necessitated by the Tax Increase Prevention Act of 2014, Pub. L. No. 113-295, 128 Stat. 4010.
 - PUBLISHED 10/05/15 in IRB 2015-40 as REV. PROC. 2015-48 (RELEASED 09/15/15).
4. Final regulations under §263A regarding the inclusion of negative amounts in additional §263A costs. Proposed regulations were published on September 5, 2012.

5. Revenue procedure under §263(a) regarding the capitalization of natural gas transmission and distribution property.
6. Revenue procedure under §263(a) regarding the capitalization of certain retail store expenditures.
 - PUBLISHED 12/07/15 in IRB 2015-49 as REV. PROC. 2015-56 (RELEASED 11/19/15).
7. Guidance under §263(a) regarding the amount paid for property subject to the de minimis safe harbor for a taxpayer without an applicable financial statement.
 - PUBLISHED 12/14/15 in IRB 2015-50 as NOT. 2015-82 (RELEASED 11/25/15).
8. Regulations under §267 regarding the application of §1.267(b)-1(b) to partners and partnerships.
9. Guidance under §446 regarding the effect of new financial accounting standards on tax accounting.
10. 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.
11. Regulations under §453A regarding contingent payment sales.
12. Final regulations under §453B regarding nonrecognition of gain or loss on the disposition of certain installment obligations. Proposed regulations were published on December 23, 2014.
13. Regulations under §460 addressing the application of the lookback interest rules to certain pass-through entities with tax-exempt owners.
14. Regulations under §460 regarding home construction contracts and rules for certain changes in method of accounting for long-term contracts.
15. Revenue procedure under §461 on economic performance for liabilities created under ratable service contracts.
 - PUBLISHED 08/17/15 in IRB 2015-33 as REV. PROC. 2015-39 (RELEASED 07/30/15).
16. 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.

17. Regulations amending §1.472-8 regarding the inventory price index computation (IPIC) method.
18. Guidance regarding the treatment of deferred revenue in taxable asset sales and acquisitions.

ADDITIONAL PROJECTS:

19. Announcement on December 2015 Revision of Form 3115.
 - PUBLISHED 04/04/16 in IRB 2016-14 as ANN. 2016-14 (RELEASED 03/24/16).
20. Notice providing a simplified procedure for a State or local government to amend an empowerment zone nomination.
 - PUBLISHED 04/11/16 in IRB 2016-15 as NOT. 2016-28 (RELEASED 03/25/16).
21. Revenue Procedure updating the current List of Automatic Changes to which the automatic change in method of accounting procedures in Rev. Proc. 2015-13, 2015-5 I.R.B. 419, as clarified and modified by Rev. Proc. 2015-33, 2015-25 I.R.B. 1067, and as modified by Rev. Proc. 2016-1, 2016-1 I.R.B. 1, (or successor) apply.
 - PUBLISHED 05/23/16 in IRB 2016-21 as REV. PROC. 2016-29 (RELEASED 05/05/16).

TAX ADMINISTRATION

1. Regulations under §3402(q) and §3406 regarding TIN matching for Forms W-2G.
2. Guidance under §1.6011-4.
3. Guidance under §6015 regarding relief from joint and several liability. Proposed regulations were published on August 13, 2013.
 - PUBLISHED 11/20/15 in FR as REG-134219-08 (NPRM).
4. Guidance under §6041 relating to the reporting of gaming winnings.
5. Guidance under §6050P regarding the 36-month rule for reporting cancellation of indebtedness when a financial institution is continuing to pursue collection actions. Proposed regulations were published on October 15, 2014.

6. Guidance under §§25A, 6050S, and 6724(f) relating to changes made by sections 804 and 805 of the Trade Preferences Extension Act of 2015 regarding education tax credits and related information reporting.
7. 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.
8. Guidance under §6063 on signing partnership returns.
9. Regulations under §6103(j) regarding disclosure of return information to the Bureau of the Census. Temporary and proposed regulations were published on July 15, 2014.
 - PUBLISHED 02/26/16 in FR as TD 9754.
10. Regulations under §6166 regarding the furnishing of security in connection with an election to pay the estate tax in installments.
11. Guidance regarding partnership audit and adjustment procedures under TEFRA and the Bipartisan Budget Act of 2015.
 - PUBLISHED 03/28/16 in IRB 2016-13 as NOT. 2016-23 (RELEASED 03/04/16).
12. Final regulations under §6402 concerning where to file a claim for refund. Proposed regulations were published on June 10, 2011.
 - PUBLISHED 07/23/15 in FR as TD 9727.
13. Guidance under §6621(d) with regard to interest netting.
14. Regulations under §§6662, 6662A, and 6664 regarding accuracy-related penalties relating to understatements. Notice 2005-12, which provided interim guidance, was published on February 14, 2005.
15. 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.
 - PUBLISHED 08/28/15 in FR as REG-103033-11 (NPRM).
16. 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.
 - PUBLISHED 04/28/16 in FR as TD 9764.

17. Update to Revenue Procedure 2009-14 dealing with pre-filing agreements.
 - PUBLISHED 05/23/16 in IRB 2016-21 as REV. PROC. 2016-30 (RELEASED 05/04/16).
18. Guidance under §7123 concerning alternative dispute resolution.
 - PUBLISHED 09/21/15 in IRB 2015-38 as REV. PROC. 2015-44 (RELEASED 09/08/15).
19. Final regulations under §7430 regarding attorney fees. Proposed regulations were published November 25, 2009.
 - PUBLISHED 03/01/16 in FR as TD 9756.
20. Revenue procedure under §7430 regarding awards of attorney fees.
 - PUBLISHED 03/14/16 in IRB 2016-11 as REV. PROC. 2016-17 (RELEASED 02/29/16).
21. Update to Revenue Procedure 2007-56 (Combat Zone and Disaster Relief).
22. Regulations under §7526 regarding Low Income Taxpayer Clinics (LITCs).
23. Regulations under §7602. Temporary and proposed regulations were published on June 18, 2014.
24. Regulations under §7701 coordinating the entity classification election with elections under subchapter M.
25. Guidance under §301.9100.
26. Regulations revising Circular 230 regarding proceedings before the IRS.
27. Update to Revenue Procedure 87-24 dealing with administrative appeals and disposition of Tax Court cases.
 - PUBLISHED 11/02/15 in IRB 2015-44 as NOT. 2015-72 (RELEASED 10/08/15).
 - PUBLISHED 04/11/16 in IRB 2016-15 as REV. PROC. 2016-22 (RELEASED 03/23/16).
28. Guidance prescribing the electronic signature requirements for tax returns and other documents submitted to the IRS.

ADDITIONAL PROJECTS:

29. Guidance under 31 U.S.C. § 9701, amending Treas. Reg. § 300.13, to reduce the Preparer Tax Identification Number (PTIN) user fee.
 - PUBLISHED 10/30/15 in FR as TD 9742 (TEMP) and REG-121496-15 (NPRM).
30. Notice to extend the information reporting due dates under §§ 6055 and 6056 for calendar year 2015 information returns filed and furnished in 2016.
 - PUBLISHED 01/19/16 in IRB 2016-3 as NOT. 2016-4 (RELEASED 12/28/15).
31. Announcement providing limited penalty relief for educational institutions filing Forms 1098-T for calendar year 2015 that fail to include a student's correct taxpayer identification number (TIN).
 - PUBLISHED 01/25/16 in IRB 2016-4 as ANN. 2016-03 (RELEASED 01/07/16).
32. Guidance under 31 U.S.C. § 9701, amending Treas. Reg. § 300.4, to increase the Enrolled Agent Special Enrollment Examination (EA-SEE) user fee.
 - PUBLISHED 01/26/16 in FR as REG-134122-15 (NPRM).
33. Notice to extend the information reporting due dates for statements required under § 6035(a)(1) and (a)(2) to March 31, 2016.
 - PUBLISHED 02/29/16 in IRB 2016-9 as NOT. 2016-19 (RELEASED 02/11/16).
34. Revenue procedure describing procedures for taxpayers to submit issues for consideration under the IRS's Industry Issue Resolution (IIR) Program.
 - PUBLISHED 03/28/16 in IRB 2016-13 as REV. PROC. 2016-19 (RELEASED 03/04/16).
35. Notice to extend the information reporting due dates for statements required under § 6035(a)(1) and (a)(2) to June 30, 2016.
 - PUBLISHED 04/11/16 in IRB 2016-15 as NOT. 2016-27 (RELEASED 03/23/16).
36. Announcement providing limited penalty relief for educational institutions filing Forms 1098-T for calendar year 2016 that fail to report the aggregate amount of payments received.

- PUBLISHED on 5/16/16 in IRB 2016-20 as ANN. 2016-17 (RELEASED 04/27/16)

TAX-EXEMPT BONDS

1. Guidance on remedial actions for tax-advantaged bonds under §§54A, 54AA, and 141.
2. Guidance on the definition of political subdivision under §103 for purposes of the tax-exempt, tax credit, and direct pay bond provisions.
 - PUBLISHED 02/23/16 in FR as REG-129067-15 (NPRM).
3. Regulations on allocation and accounting principles under §141. Proposed regulations were published on September 26, 2006.
 - PUBLISHED 10/27/15 in FR as TD 9741.
4. Revenue procedure that will update Revenue Procedure 97-13 relating to the conditions under which a management contract does not result in private business use under §141.
5. Final regulations on public approval requirements for private activity bonds under §147(f). Proposed regulations were published on September 9, 2008.
6. Final regulations on arbitrage investment restrictions under §148. Proposed regulations were published on September 26, 2007, September 16, 2013, and June 24, 2015.
7. Regulations on bond reissuance under §150.

ADDITIONAL PROJECTS:

8. Notice providing guidance for qualified student loan bonds to clarify certain requirements for tax-exempt bond financing for loan programs of general application approved by a State under §144(b)(1)(B).
 - PUBLISHED 11/30/15 in IRB 2015-48 as NOT. 2015-78 (RELEASED 11/13/15).
9. Notice providing guidance on draw-down bonds for purposes of the allocation of the available amount of national volume cap for tax-exempt tribal economic development bonds under §7871(f).
 - PUBLISHED 12/21/15 in IRB 2015-51 as NOT. 2015-83 (RELEASED 12/04/15).

APPENDIX – Regularly Scheduled Publications

JULY 2015

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 07/06/15 in IRB 2015-27 as REV. RUL. 2015-15 (RELEASED 06/19/15).
2. Notice setting forth updates for the corporate bond yield curve for plan years beginning in July 2015, the 24-month average segment rates, the funding segment rates applicable for July 2015, the spot segment rates for June 2015 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 07/27/15 in IRB 2015-30 as NOT. 2015-50 (RELEASED 07/14/15).
3. Revenue ruling providing the average annual effective interest rates charged by each Farm Credit Bank District.
 - PUBLISHED 08/24/15 in IRB 2015-34 as REV. RUL. 2015-18 (RELEASED 08/21/15).

AUGUST 2015

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 08/03/15 in IRB 2015-31 as REV. RUL. 2015-16 (RELEASED 07/17/15).
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 10/05/15 in IRB 2015-40 as NOT. 2015-64.
3. Guidance providing the applicable percentage to be used in determining percentage depletion for marginal properties under §613A for the calendar year.
 - PUBLISHED 10/05/15 in IRB 2015-40 as NOT. 2015-65.
4. Notice setting forth updates for the corporate bond yield curve for plan years beginning in August 2015, the 24-month average segment rates, the funding segment rates applicable for August 2015, the spot segment rates

for July 2015 that are used for determining minimum present values, and the 30-year Treasury rates.

- PUBLISHED 08/24/15 in IRB 2015-34 as NOT. 2015-55 (RELEASED 08/10/15).

5. Revenue procedure providing the domestic asset/liability percentages and the domestic investment yield percentages for taxable years beginning after December 31, 2014, for foreign companies conducting insurance business in the United States.

- PUBLISHED 09/08/15 in IRB 2015-36 as REV. PROC. 2015-42 (RELEASED 08/21/15).

SEPTEMBER 2015

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 09/07/15 in IRB 2015-36 as REV. RUL. 2015-19 (RELEASED 08/19/15).

2. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period October through December 2014.

- PUBLISHED 09/28/15 in IRB 2015-39 as REV. RUL. 2015-17 (RELEASED 09/04/15).

3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in September 2015, the 24-month average segment rates, the funding segment rates applicable for September 2015, the spot segment rates for August 2015 that are used for determining minimum present values, and the 30-year Treasury rates.

- PUBLISHED 09/28/15 in IRB 2015-39 as NOT. 2015-61 (RELEASED 09/14/15).

4. Guidance under §274 regarding the deemed substantiation of travel expenses using per diem rates.

- PUBLISHED 10/05/15 in IRB 2015-40 as NOT. 2015-63 (RELEASED 09/16/15).

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, 2015, 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 10/13/15 in IRB 2015-41 as NOT. 2015-69 (RELEASED 09/29/15).
7. Revenue ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the second half of 2015 for use in valuing personal flights on employer-provided aircraft.
 - PUBLISHED 09/21/15 in IRB 2015-38 as REV. RUL. 2015-20.
8. Notice on annual adjustment in the fee imposed to fund the Patient Centered Outcomes Research Trust Fund.
 - PUBLISHED 10/26/15 in IRB 2015-43 as NOT. 2015-60 (RELEASED 10/09/15).

OCTOBER 2015

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 10/05/15 in IRB 2015-40 as REV. RUL. 2015-21 (RELEASED 09/17/15).
2. Notice setting forth updates for the corporate bond yield curve for plan years beginning in October 2015, the 24-month average segment rates, the funding segment rates applicable for October 2015, the spot segment rates for September 2015 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 10/26/15 in IRB 2015-43 as NOT. 2015-71 (RELEASED 10/09/15).
3. Revenue procedure under §1 and other sections of the Code regarding the inflation adjusted items for 2016.
 - PUBLISHED 11/02/15 in IRB 2015-44 as REV. PROC. 2015-53 (RELEASED 10/21/15).
4. Revenue procedure providing the loss payment patterns and discount factors for the 2015 accident year to be used for computing unpaid losses under §846.

- PUBLISHED 11/09/15 in IRB 2015-45 as REV. PROC. 2015-52 (RELEASED 10/29/15).
5. Revenue procedure providing the salvage discount factors for the 2015 accident year to be used for computing discounted estimated salvage recoverable under §832.
 - PUBLISHED 11/09/15 in IRB 2015-45 as REV. PROC. 2015-54 (RELEASED 10/29/15).
 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 10/13/15 in IRB 2015-41 as REV. PROC. 2015-49 (RELEASED 10/09/15).

NOVEMBER 2015

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 11/02/15 in IRB 2015-44 as REV. RUL. 2015-22 (RELEASED 10/19/15).
2. Revenue ruling providing the “base period T-Bill rate” as required by §995(f)(4).
 - PUBLISHED 12/07/15 in IRB 2015-49 as REV. RUL. 2015-26.
3. Revenue ruling setting forth covered compensation tables under §401(l)(5)(E) that are used for purposes of applying the permitted disparity rules under §401(l) to defined benefit plans for the 2016 plan year.
 - PUBLISHED 02/22/16 in IRB 2016-8 as REV. RUL. 2016-5.
4. Notice setting forth updates for the corporate bond yield curve for plan years beginning in November 2015, the 24-month average segment rates, the funding segment rates applicable for November 2015, the spot segment rates for October 2015 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 11/30/15 in IRB 2015-48 as NOT. 2015-80

(RELEASED 11/13/15).

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 01/25/16 in IRB 2016-4 as REV. PROC. 2016-13.
6. News release setting forth cost-of living adjustments effective January 1, 2016, applicable to the dollar limits on benefits under qualified defined benefit pension plans and other provisions affecting certain plans of deferred compensation.
 - PUBLISHED 11/16/15 in IRB 2015-46 as NOT. 2015-75 (RELEASED 10/30/15) (ALSO PUBLISHED 10/21/15 as IR-2015-118).
7. Federal Register Notice on Railroad Retirement Tier 2 tax rate.
 - PUBLISHED 11/23/15 in FR as REG-135437-15 (FRNT. 80 FR 73039).
8. Guidance under §274 regarding the 2016 optional standard mileage rates.
 - PUBLISHED 01/11/16 in IRB 2016-02 as NOT. 2016-1 (RELEASED 12/17/15).

DECEMBER 2015

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 12/07/15 in IRB 2015-49 as REV. RUL. 2015-25 (RELEASED 11/20/15).
2. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period January through March 2015.
 - PUBLISHED 12/28/15 in IRB 2015-52 as REV. RUL. 2015-23 (RELEASED 12/21/15).
3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in December 2015, the 24-month average segment rates, the funding segment rates applicable for December 2015, the spot segment rates for November 2015 that are used for determining minimum present values, and the 30-year Treasury rates.

- PUBLISHED 12/28/15 in IRB 2015-52 as NOT. 2015-85 (RELEASED 12/14/15).

JANUARY 2016

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 01/04/16 in IRB 2016-1 as REV. PROC. 2016-1.
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 01/04/16 in IRB 2016-1 as REV. PROC. 2016-2.
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 Associate Chief Counsel (Tax Exempt and Government Entities) on which advance letter rulings or determination letters will not be issued.
 - PUBLISHED 01/04/16 in IRB 2016-1 as REV. PROC. 2016-3.
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 01/04/16 in IRB 2016-1 as REV. PROC. 2016-7.
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 01/04/16 in IRB 2016-1 as REV. PROC. 2016-4.
6. Revenue procedure setting forth procedures for issuing determination letters on the exempt status under §501(c)(3) to eligible organizations that submit Form 1023-EZ, Streamlined Application for Recognition of Exemption under §501(c)(3).
 - CLOSED WITHOUT PUBLICATION. PROCEDURES

CONSOLIDATED WITH THE REVENUE PROCEDURE FOR
OTHER EXEMPT ORGANIZATIONS DETERMINATION LETTER
PROCEDURES AND PUBLISHED AS REV. PROC. 2016-5.

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 01/11/16 in IRB 2016-2 as REV. RUL. 2016-1 (RELEASED 12/18/15).
8. Revenue ruling providing the dollar amounts, increased by the 2016 inflation adjustment, for §1274A.
 - PUBLISHED 11/30/15 in IRB 2015-48 as REV. RUL. 2015-24.
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 04/18/16 in IRB 2016-16 AS REV. PROC. 2016-23 (RELEASED 04/01/16).
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 01/04/16 in IRB 2016-1 as REV. PROC. 2016-6.
11. Revenue procedure updating procedures for issuing determination letters on the exempt status of organizations under §§501 and 521.
 - PUBLISHED 01/04/16 in IRB 2016-1 as REV. PROC. 2016-5.
12. Revenue procedure updating procedures for issuing determination letters on public charity/private foundation classification.
 - PUBLISHED 01/11/16 in IRB 2016-2 as REV. PROC. 2016-10.
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 01/04/16 in IRB 2016-1 as REV. PROC. 2016-8.
 - PUBLISHED 05/31/16 in IRB 2016-22 AS REV. PROC. 2016-32 (MODIFICATION).

14. Notice setting forth updates for the corporate bond yield curve for plan years beginning in January 2016, the 24-month average segment rates, the funding segment rates applicable for January 2016, the spot segment rates for December 2015 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 02/01/16 in IRB 2016-5 as NOT. 2016-7 (RELEASED 01/15/16).
15. Revenue procedure under §143 regarding average area purchase price.
 - PUBLISHED 05/02/16 in IRB 2016-18 as REV. PROC. 2016-25 (RELEASED 04/15/16).
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 02/08/16 in IRB 2016-6 as NOT. 2016-12.
17. Revenue ruling setting forth the prevailing state assumed interest rates provided for the determination of reserves under §807 for contracts issued in 2015 and 2016.
 - PUBLISHED 01/25/16 in IRB 2016-04 as REV. RUL. 2016-02 (RELEASED 01/12/16).

FEBRUARY 2016

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 02/08/16 in IRB 2016-06 as REV. RUL. 2016-04 (RELEASED 01/19/16).
2. Notice setting forth updates for the corporate bond yield curve for plan years beginning in February 2016, the 24-month average segment rates, the funding segment rates applicable for February 2016, the spot segment rates for January 2016 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 02/29/16 in IRB 2016-9 as NOT. 2016-18 (RELEASED 02/12/16).
3. Notice under §911 on the Housing Cost Amount for 2015.

- PUBLISHED 03/21/16 in IRB 2016-12 as NOT. 2016-21 (RELEASED 03/04/16).
4. Notice providing the QZAB allocations for 2015 and 2016.
 - PUBLISHED 02/29/16 in IRB 2016-09 as NOT. 2016-20 (RELEASED 02/12/16).
 5. Notice providing the inflation adjustment factor for renewable electricity (revised)
 - PUBLISHED 02/08/16 in IRB 2016-6 as NOT. 2016-11 (RELEASED 01/20/16).

MARCH 2016

1. Guidance providing annual indexing required under §36B.
 - PUBLISHED 04/25/16 in IRB 2016-17 AS REV. PROC. 2016-24 (RELEASED 04/11/16).
2. 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 03/07/16 in IRB 2016-10 as REV. RUL. 2016-07 (RELEASED 02/17/16).
3. Guidance providing the 2016 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 03/28/16 in IRB 2016-13 as NOT. 2016-24.
4. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period April through June 2015.
 - PUBLISHED 04/04/16 in IRB 2016-14 as REV. RUL. 2016-6 (RELEASED 03/23/16).
5. Revenue ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the first half of 2016 for use in valuing personal flights on employer-provided aircraft.
 - PUBLISHED 04/11/16 in IRB 2015-15 as REV. RUL. 2016-10.
6. Notice setting forth updates for the corporate bond yield curve for plan years beginning in March 2016, the 24-month average segment rates, the

funding segment rates applicable for March 2016, the spot segment rates for February 2016 that are used for determining minimum present values, and the 30-year Treasury rates.

- PUBLISHED 03/28/16 in IRB 2016-13 as NOT. 2016-25 (RELEASED 03/14/16).

APRIL 2016

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 04/04/16 in IRB 2016-14 as REV. RUL. 2016-09 (RELEASED 03/17/16).
2. 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 04/04/16 in IRB 2016-14 as REV. PROC. 2016-21 (RELEASED 03/17/16).
3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in April 2016, the 24-month average segment rates, the funding segment rates applicable for April 2016, the spot segment rates for March 2016 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 04/25/16 in IRB 2016-17 as NOT. 2016-29 (RELEASED 04/11/16).
4. Guidance providing the calendar year inflation adjustment factor and reference prices for the renewable electricity production credit under §45.
 - PUBLISHED 05/31/16 in IRB 2016-26 as NOT. 2016-34.
5. Guidance providing the calendar year inflation adjustment factor to be used in determining the credit for carbon dioxide sequestration under §45Q.

MAY 2016

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 05/09/16 in IRB 2016-19 as REV. RUL. 2016-11 (RELEASED 04/19/16).

2. Notice setting forth updates for the corporate bond yield curve for plan years beginning in May 2016, the 24-month average segment rates, the funding segment rates applicable for May 2016, the spot segment rates for April 2016 that are used for determining minimum present values, and the 30-year Treasury rates.
 - PUBLISHED 05/31/16 in IRB 2016-22 as NOT. 2016-33 (RELEASED 05/17/16).
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 05/31/16 in IRB 2016-22 as REV. PROC. 2016-26 (RELEASED 05/11/16).
4. Revenue procedure under §223 regarding the inflation adjusted items for 2017.
 - PUBLISHED 05/16/16 in IRB 2016-20 as REV. PROC. 2016-28 (RELEASED 04/28/16).
5. Guidance under § 5000A concerning the 2016 national average premium for a bronze level of coverage.

JUNE 2016

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 06/06/16 in IRB 2016-23 as REV. RUL. 2016-13 (RELEASED 05/17/16).
2. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period July through September 2015.
 - PUBLISHED 06/27/16 in IRB 2016-26 as REV. RUL. 2016-12 (RELEASED 06/06/16).
3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in June 2016, the 24-month average segment rates, the funding segment rates applicable for June 2016, the spot segment rates for May 2016 that are used for determining minimum present values, and the

30-year Treasury rates.

- PUBLISHED 06/27/16 in IRB 2016-26 as NOT. 2016-38 (RELEASED 06/13/16).

4. Notice setting forth the 2015 §45K(d)(2)(C) reference price for the nonconventional source production credit.

- PUBLISHED 07/18/16 in IRB 2016-29 as NOT. 2016-43 (RELEASED 07/05/16).