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Description of document: Internal Revenue Service (IRS) listing of IRS Coordinated Issue Papers (CIP) 2016

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Internal Revenue Service
Central Processing Unit
Stop 211
PO Box 621506
Atlanta, GA 30362-3006
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Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
Centralized Processing Unit
Stop 93A
PO Box 621506
Atlanta, GA 30362

Date:
January 29, 2021
Employee name:
Michael Young
Employee ID number:
1000436696
Telephone number:
949-575-6406
Fax number:
855-205-9335
Case number:
2021-05220
Re: FOIA Request

This is a final response to your Freedom of Information Act (FOIA) request dated December 19, 2020, received in our office on December 21, 2020.

You asked for a copy of the listing or index of IRS "Coordinated Issue Papers", which may include data such as serial number, title, and date issued.

We searched and located 5 pages in response to your request, which are enclosed.

Please note that, effective January 21, 2014, all coordinated issue papers ("CIPs") were de-coordinated and all CIPs were removed from the IRS website. The enclosed responsive pages include the Directive de-coordinating all CIPs.

This grants your request in full.

We charged no fees for processing this request.

If you would like to discuss our response, you have the right to contact the FOIA public liaison, Summer Sutherland, at 801-620-2149.

The FOIA Public Liaison responds to FOIA requests for copies of documents maintained by the IRS. There is no provision in the FOIA to resolve tax, collection, or processing issues. If you need assistance with tax-related issues, you can call the IRS at 800-829-1040.

If you have questions, you can contact me at the telephone number shown at the top of this letter.

Sincerely,

A handwritten signature in black ink that reads "Michael Young". The signature is written in a cursive style with a long, sweeping underline.

Michael C. Young
Disclosure Tax Law Specialist
Disclosure Office 13

Enclosure:
5 Responsive Pages

ALL INDUSTRIES (Cross All Industry Lines)

- The Applicable Recovery Period under § 168(a) for Open-Air Parking Structures - 07-31-2009
- "Basis Shifting" Tax Shelter - 12-03-2002
- Contingent Liabilities - 04-04-2003
- Cost Sharing Stock Based Compensation - 03-20-2008
- Covenants Not to Compete - Revised 02-19-1996
- Credit for Increasing Research Activities - Extraordinary Expenditures for Utilities - 05-09-2006
- Credit for Increasing Research Activities - Qualified Research Expenses - 06-18-2004
- Deduction of Contributions to IRC section 401(k) Plans Attributable to Compensation Paid After Year End Under IRC section 404(a)(6) - Revised 09-24-2004
- Distressed Asset/Debt Tax Shelters - 04-18-2007
- Distressed Asset Trust (DAT) Tax Shelters - 03-23-2010
- Dollar Value LIFO: Segment of Inventory Excluded for the Computation of the LIFO Index - 06-26-1995
- Dollar Value LIFO: Bargain Purchase Inventory - 09-09-1995
- Dollar Value LIFO: Earliest Acquisition Method - 10-23-1995
- Employment Contracts - 05-07-1992
- Exclusion of Income: Non-Corporate Entities and Contributions to Capital – 11-18-2008.
- False Claims Act Settlements with Department of Justice (DOJ) - 9-5-2008.
- Foreign Sales Corporations: Advance Payment Transactions - 05-25-2004
- Intermediary Transaction Tax Shelters - 12-19-2002
- IRC Section 461(f) Contested Liabilities - 11-17-2004
- IRC 1503(d) Mirror Legislation and the United Kingdom - 04-10-2007
- Lease Stripping Transaction - 07-21-2000
- Leveraged Oil and Gas Drilling Partnerships - 07-31-2009.
- Losses Claimed and Income to be Reported from Lease In/Lease Out Transactions - 10-17-2003
- Losses Claimed and Income to be Reported from Sale In/Lease Out (SILO) Transactions - 06-29-2005.
- Losses Reported from Inflated Basis Assets from Lease Stripping Transactions - Revised 03-15-2005
- Meal Allowances - 04-14-1994
- "Notice 2002-21" Tax Shelter - 10-15-2004
- "Notice 2002-50" Tax Shelter - Revised 05-24-2005
- "Notice 2002-65" Tax Shelter - 05-09-2005
- "Notice 2003-81" Tax Shelter - 07-26-2005 ([pdf version](#))
- Notional Principal Contracts - 01-06-2005
- Qualifying Wages under Section 41 in Determining the Tax Credit for Increasing Research Activities - Revised 02-16-1999
- Redemption Bogus Optional Basis Tax Shelter - 01-31-2006
- Research Credit - Internal Use Software - 08-26-1999

- S Corporation Tax Shelter - 11-08-2004
- State and Local Location Tax Incentives - 05-23-2008
- Supplemental (Beneficial) Environmental Projects (SEPs) – 7-3-2008
- Transfer or Sale of Compensatory Options or Restricted Stock to Related Persons - 10-15-2004
- Variable Prepaid Forward Contracts Incorporating Share Lending Arrangements - 02-06-2008

AEROSPACE

- Cost Overruns & Underruns - 10-31-1991
- Deductibility of Illegal Bribes, Kickbacks & Other Payments - 10-31-1991

AGRICULTURE

- Section 118 – Characterization of Bioenergy Program Payments - 4-8-2008

AIR TRANSPORTATION

- Federal Income Tax Withholding on Compensation Paid to Nonresident Alien Crew Member by a Foreign Transportation Entity (also a Shipping issue) Revised - 12-03-2001

BIOTECH

- Legally mandated R&E Expenses (also a Pharmaceutical issue) - 6-18-2003
- Non Refundable Upfront Fees, Technology Access Fees, Milestone Payments, Royalties and Deferred Income under a Collaboration Agreement (also a Pharmaceutical issue) – 10-18-2007.

COMMERCIAL BANKING

- Accrued Interest on Nonperforming Loans (see also Savings & Loan industry Coordinated Issue Paper) - 10-31-1991
- Gross-Up Net Loans (Renamed from Foreign Withholding Taxes) - 10-31-1991

CONSTRUCTION/REAL ESTATE

- Claim Revenue Under Long-Term Contract - Revised 07-20-2006
- Per Diem Allowances for Temporary Technical Services Employees - 01-21-1997

DATA PROCESSING

- Wages of Technical Writers and the R & E Credit - Revised 7-31-1992

FOOD

- Contributions of Food Inventory to a Charitable Organization - Revised 7-31-1992
- Investment Credit on Refrigerated Structures - 10-31-1991

FOREST PRODUCTS

- Logging Truck Roads - Depreciation and Investment Tax Credit - 10-31-1991
- Losses of Timber Following an Epidemic Attack of Southern Pine Beetles - Revised 2-12-1996

GAMING

- Class Life of Floating Gaming Facilities (also a Shipping Industry Issue)- 03-12-2001
- Slot Machines, Video Lottery Terminals and Gaming Furniture, Fixtures and Equipment - 4-10-2000

INSURANCE, BLUE CROSS BLUE SHIELD/HEALTH INSURANCE

- Abandonment Losses for Intangible Assets - 05-27-2005
- Conversion of Nonprofit Organizations - 06-04-08

- Margins and Other Unsubstantiated Additions to Insurance Company Reserves for Unpaid Losses and Claims – 11-18-2009

INSURANCE, LIFE

- Abandonment Losses for Intangible Assets - 05-27-2005
- Conversion of Nonprofit Organizations - 06-04-08
- IRC Section 807 Basis Adjustment - Change in Basis v. Correction of Error - 01-06-1997
- Loss Utilization in a Life-Nonlife Consolidated Return Separate v. Single Entity Approach - 8-09-2000

INSURANCE, PROPERTY-CASUALTY

- Margins and Other Unsubstantiated Additions to Insurance Company Reserves for Unpaid Losses and Claims - 11-18-2009

MAQUILADORA

- IRC Section 168 (g)(1)(A) - Revised 07-23-1997
- IRC Section 1504 (d) Election - 02-25-1998

MEDIA/COMMUNICATIONS

- Like-Kind Exchanges Involving Federal Communications Commission Licenses - Revised 04-03-2007
- Transition Property - 06-15-1995

MINING

- Excess Moisture - Revised 04-02-1999
- Receding Face Deduction - 10-22-2001
- Strike Costs - 05-24-1993

MOTOR VEHICLE

- Dollar-Value LIFO Definition for an Item - 10-31-1991
- Excess Parts Inventory - Revised 09-30-1998
- Remanufacturers' Inventory of Cores - 10-31-1991
- The revised coordinated issue paper on Employee Tool & Equipment Plans (Previously Service Technicians' Tool Reimbursement Plans) Revised 7/2/2008

PARTNERSHIP

- Subchapter K Anti-Abuse Rule Regulation Section 1.701-2 - 06-19-1995

PETROLEUM

- Capitalization of Delay Rentals - 09-19-1997
- Cost Depletion - Recoverable Reserves - 01-13-1997
- Leaking Underground Storage Tank Remediation Reimbursement Program – 2-5-2009.

PHARMACEUTICAL

- Legally mandated R&E Expenses (also a Biotech issue) - 6-18-2003
- Medicaid Rebates - 04-17-1997
- Non Refundable Upfront Fees, Technology Access Fees, Milestone Payments, Royalties and Deferred Income under a Collaboration Agreement (also a Biotech issue) – 10-18-2007.

RETAIL

- ACRS & ITC - Suspended Acoustical Ceilings - 10-31-1991

- Heating, Ventilating, and Air Conditioning (HVAC) Systems ACRS & ITC - 10-31-1991
- Leaking Underground Storage Tank Remediation Reimbursement Program – 2-5-2009.
- Tenant's Rent Leveling IRC Section 467 Lease Agreements - 11-06-1995
- Valuation of an Acquired Retailer's Inventory - 10-31-1991

SAVINGS & LOAN

- Accrued Interest on Nonperforming Loans (see also Commercial Banking industry Coordinated Issue Paper) - 10-31-1991
- Supervisory Goodwill - Revised 5-11-2010 - 05-18-2010

SECURITIES & FINANCIAL SERVICE FIRMS

- Capitalization of Costs to Obtain Management Contracts - 03-25-1994
- Reverse Conversions - 10-31-1991
- Taxable Year of Inclusion of Stockbroker's Commission Income - Revised 09-13-1993

SHIPPING

- Class Life of Floating Gaming Facilities (Also a Gaming Industry Issue) - 03-12-2001
- Federal Income Tax Withholding on Wages Paid to U.S. Crew by a Foreign Transportation Shipping Entity - 05-03-1993
- Federal Income Tax Withholding on Compensation Paid to Nonresident Alien Crew Member by a Foreign Transportation Entity (also an Air Transportation issue) - Revised 12-03-2001
- IRC Section 863(c)(2) Source of Income from Transportation Between Foreign Country Ports and United States' Deep Water Ports - 09-08-1996

TELECOMMUNICATIONS

- Universal Service Fund Reimbursements - 10-24-2003

UTILITIES

- Excess Deferred Taxes and Section 1341 - 04-24-1995
- Membership Payments made to Industry-Created Research Organizations - 07-01-1993
- United Kingdom Windfall Tax - 05-22-2002

COORDINATED ISSUES - LISTED TRANSACTIONS

Internal Revenue Manual (IRM) 4.51.2 provides that a listed transaction will be treated as a coordinated issue as of the date the listing notice is issued. A listed transaction is one that the IRS has determined to be structured for the significant purpose of tax avoidance or evasion. A memorandum from the responsible IRS Division Commissioner will be issued regarding the coordination of the issue, and a coordinated issue paper will be prepared and issued at a later date.

- Notice 2007-57 (Loss Importation Transaction) – June 20, 2007
- Notice 2008-34 (Distressed Asset Trust Transaction) - February 27, 2008



LB&I Directive De-coordinating All LB&I Coordinated Issue Papers



January 21, 2014

LB&I-04-0114-002

Impacted IRM 4.51.2

MEMORANDUM FOR All LB&I Employees
FROM: Heather C. Maloy /s/ Heather C. Maloy
Commissioner, Large Business & International Division
SUBJECT: De-coordination of All LB&I Coordinated Issue Papers

IRM 4.51.2.4 sets forth procedures for Coordinated Issue Papers, which are administrative guidance regarding technical issues that are binding on all IRS examiners. LB&I recently undertook a review of all outstanding Coordinated Issue Papers in consultation with all of the Associate offices in the Office of Chief Counsel and with the Office of Appeals.

Effective with the issuance of this LB&I Directive, all current Coordinated Issue Papers are de-coordinated. To the extent that any Coordinated Issue Paper included guidance or tools relevant to addressing an issue or transaction, such guidance or tools will be made available through the IPG and IPN community websites, which may be consulted by examiners with questions about how to address a technical issue. Certain issues or procedures currently addressed in a CIP may be addressed in future LB&I directives or other guidance. The de-coordination of any coordinated issue has no effect on whether the issue will continue to be pursued by LB&I in a taxpayer examination or on the Service's views regarding any transaction, including listed transactions. The IRM will be updated to reflect the changes announced in this directive.

CONTACTS

The IPGs and IPNs for these respective issues will provide guidance and support to examiners on any of the issues being de-coordinated by this directive.

This LB&I Directive is not an official pronouncement of law and cannot be used, cited or relied upon as such.

Cc: Division Counsel, LB&I

Chief, Appeals

Page Last Reviewed or Updated: 12-Jan-2016