

IRS web-page: <http://www.irs.gov/businesses/corporations/article/0,,id=120633,00.html>

## Listed Abusive Tax Shelters and Transactions

Revenue Ruling 90-105 – Certain Accelerated Deductions for Contributions to a Qualified Cash or Deferred Arrangement or Matching Contributions to a Defined Contribution Plan

Coordinated Issue Paper - Deduction of Contributions to IRC section 401(k) Plans  
Attributable to Compensation Paid After Year End Under IRC section 404(a)(6) -  
Revised 9-24-2004.

Revenue Ruling 2002-46 – §401k Accelerators

Revenue Ruling 2002-73 - modifies RR 2002-46 for taxpayers electing to change method of accounting.

Notice 95-34 – Certain Trusts Purported to be Multiple Employer Welfare Funds Exempted from the Lists of §§ 419 and 419A

ASA Investing Partnership v. Commissioner - Transactions similar to that described in the ASA Investing litigation and in ACM Partnership v. Commissioner, 157 F.3d 231 (3rd Cir. 1998)

Treasury Regulation § 1.643(a)-8 – Certain Distributions from Charitable Remainder Trusts

Notice 99-59 – Transactions involving the distributions of encumbered property in which losses claimed for capital outlays have been recovered (aka BOSS transactions).

Treasury Regulation § 1.7701(I)-3 – Fast Pay or Step-Down Preferred Transactions

Revenue Ruling 2000-12 – Debt Straddles

Notice 2000-44 – Inflated Partnership Basis Transactions (Son of Boss)  
Son of Boss Settlement Initiative

IRS Collects \$3.2 Billion from Son of Boss

Strong response to "Son of Boss" Settlement Initiative -- Over 1,500 taxpayers responded by the June 21 deadline to settle under Announcement 2004-46.

IRS News Release Announcing Settlement Initiative

IRS Fact Sheet, Son of Boss Settlement Initiative

Announcement 2004-46, Son of Boss Settlement Initiative

FAQs(updated 5-28-04 with eligibility information)

Supplemental FAQs (11-1-04)

Form 13582, Notice of Election to Participate in Settlement Initiative

Form 13586, Additional Information and Documentation

Form 13586-A, Settlement Initiative Declaration

Initial RA Letter to Taxpayer

Rejection Letter

Closing Agreement Letter

CCN 2003-20 - Chief Counsel Guidance

Notice 2000-60 – Stock Compensation Transactions

Notice 2000-61 – Guam Trust

Notice 2001-16 – Intermediary Transactions

Coordinated Issue Paper - Intermediary Transactions

LMSB Industry Director Guidance - Examination of Multiple Parties in Intermediary Transactions

Notice 2001-17 - §351 Contingent Liability

Notice 2001-45 – §302 Basis-Shifting Transactions

Notice 2002-21 – Inflated Basis "CARDS" Transactions

Notice 2002-21 Coordinated Issue Paper

Appeals Settlement Guidelines (redacted)

Notice 2002-35 – Notional Principal Contracts

Notice 2006-16, Tax Avoidance Using Notional Principal Contracts.

Explanation of Notice 2006-16, Impact on Required Disclosures.

Notice 2002-50– Partnership Straddle Tax Shelter

Coordinated Issue Paper on Notice 2002-50 Transactions

Notice 2003-54 - Common Trust Fund Straddle Tax Shelter

Notice 2002-65– Passthrough Entity Straddle Tax Shelter

Coordinated Issue Paper on Notice 2002-65 Transactions

Revenue Ruling 2002-69 – Lease In / Lease Out or LILO Transactions

Revenue Ruling 99-14 – Lease-In / Lease-Out or LILO Transactions

Coordinated Issue Paper - Losses Claimed and Income to be Reported from Lease In / Lease Out transactions

Revenue Ruling 2003-6 - Abuses Associated with S Corp ESOPs

Notice 2003-22 - Offshore Deferred Compensation Arrangements

Notice 2003-24 - Certain Trust Arrangements Seeking to Qualify for Exception for Collectively Bargained Welfare Benefit Funds under § 419A(f)(5)

Notice 2003-47 - Transfers of Compensatory Stock Options to Related Persons

Announcement 2005-39 - Additional Guidance relating to Announcement 2005-19

Announcement 2005-19 - Stock Option Settlement Initiative

Frequently Asked Questions - Stock Option Settlement

Stock Option Settlement Press Release

Stock Option Settlement Fact Sheet

Form 13656 - Settlement Election For Executives and Related Parties

Form 13567 - Settlement Election for Corporations

Notice 2003-55 - Accounting for Lease Strips and Other Stripping Transactions

Notice 95-53 - Lease Strips - Modified and superseded by Notice 2003-55 above

Notice 2003-77 - Improper use of contested liability trusts to attempt to accelerate deductions for contested liabilities under IRC 461(f)

Lead Executive Memorandum -- Advises that settlements will not be offered on these issues

Treasury News Release - Announcing Notice 2003-77

TD 9095

Regulation 136890-02

Revenue Procedure 2004-31 - Change of accounting methods for improper contested liability trust transactions described in Notice 2003-77.

Treasury News Release - Announcing Revenue Procedure 2004-31

Notice 2003-81 - Offsetting Foreign Currency Option Contracts

Coordinated Issue Paper

Notice 2004-8 - Abusive Roth IRA Transactions

Treasury Department News Release

Revenue Ruling 2004-04 -- Prohibited Allocations of Securities in an S Corporation

Treasury Department Press Release

Revenue Ruling 2004-20 -- Abusive Transactions Involving Insurance Policies in IRC 412(i) Retirement Plans

Revenue Ruling 2004-21

Proposed Regulation 126967-03

Revenue Procedure 2004-16

News Release IR-2004-21

Notice 2004-20 -- Abusive Foreign Tax Credit Transactions

Treasury Department Press Release

Notice 2004-19 -- Withdraws Notice 98-5 and describes strategy to address abusive FTC transactions

Notice 2004-30 -- S Corporation Tax Shelter Involving Shifting Income to Tax Exempt Organization

Lead Executive Memo regarding settlements (4/6/05)

IRS Press Release 2004-44

Notice 2004-31 -- Intercompany Financing Through Partnerships

Treasury Press Release dated 4/1/04

Notice 2005-13, Sale-In Lease-Out transactions

Treasury Press Release

Coordinated Issue Paper - Losses Claimed and Income to be Reported from Sale In/Lease Out (SILO)

**"De-Listed" Transactions**

Notice 2004-65 De-lists Producer Owned Reinsurance Companies (PORC) as a listed transaction

News Release dated 09-24-2004

Notice 2004-64 Modification of exemption from tax for small property and casualty insurance companies.

Notice 2002-70 modified by Notice 2004-65.