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Taxpayer Assistance Centers Have Room To Improve Customer Service – TIGTA

While the Taxpayer Assistance Centers (TACs) have shown improvements to the customer service they are providing, the Treasury Inspector General for Tax Administration (TIGTA) is recommending additional actions to further reduce taxpayer burdens.

In a May 10, 2024, report, the Treasury Department watchdog stated during fiscal year 2023, the Internal Revenue Service "reported improvements in the customer service provided to taxpayers calling the TAC Appointment Telephone Line requesting face-to-face assistance compared to the previous two fiscal years, including fewer disconnected telephone calls, shorter average response times for Account Management Customer Service Representatives (CSR) to answer calls, and decreased wait times for TAC appointments."

However, TIGTA also found issues when taxpayers called the telephone line to confirm, modify, or cancel an appointment. For example, some CSRs "must transfer the call because they lack the necessary software license to access existing appointments," the report states. The government watchdog noted that there are about 300 unassigned software licenses that "could have been used to assist these taxpayers without transferring them."

The report notes that in fiscal year (FY) 2023, about 144,000 calls were transferred because taxpayers reached a CSR who could not confirm, modify, or cancel a TAC appointment, compared to about 57,000 in FY 2021 and 39,000 in FY 2022.

TIGTA reported that there are plans to add a specific telephone option that would allow those calling in to connect directly with those who have the ability to change appointments.

In examining the in-person centers, TIGTA conducted unannounced visits at 16 of the 93 TACs that offered face-to-face Saturday Help events.

"While TAC assistors generally offered accurate assistance, not all assistors referenced available guidance to ensure proper responses or adhered to triage procedures," the report states. "TIGTA auditors also encountered extended wait times at TACs with high customer demand."

The report also states that "Field Assistance Area offices successfully addressed quality issues and achieved customer service accuracy goals," but they "are not required to communicate or share corrective actions with all other Field Assistance Area offices to improve customer service."

The IRS said in response to the findings that it is already working to update triage procedures, provide training for the face-to-face Saturday Help events, and is requiring Field Assistance Area offices to communicate and share corrective actions taken at individual offices so the quality of the assistance offered at TACs can improve as a whole.

The agency also agreed with recommendations to allocate the unassigned CSR software licenses and to update the telephone line so taxpayers can be connected with CSR representative with the right licenses to help them.

FinCEN, SEC Propose Customer Identification Requirements for Investment Advisers

Financial Crimes Enforcement Network
Proposed Rule RIN-1506-AB66

The Financial Crimes Enforcement Network (FinCEN) and the Securities and Exchange Commission (SEC) have proposed a new rule that would require SEC-registered investment advisers (RIAs) and exempt reporting advisers (ERAs) to establish, document, and maintain written customer identification programs (CIPs). These proposed regulations are designed to prevent illicit finance activity involving the customers of investment advisers by strengthening the anti-money laundering and countering the financing of terrorism (AML/CFT) framework for the investment adviser sector.

If the proposed regulations are adopted, RIAs and ERAs would be required to implement a CIP that includes procedures for:

- verifying the identity of each customer to the extent reasonable and practicable, and
- maintaining records of the information used to verify a customer's identity.

This is intended to allow RIAs and ERAs to form a reasonable belief that they know the true identity of their customers.

The proposed regulations are generally consistent with CIP requirements for other financial institutions, such as brokers or dealers in securities and mutual funds.

Complementing Prior FinCEN Proposed Regs

The proposed regulations are intended to work together with a separate February 2024 FinCEN proposal (RIN 1506-AB58) to designate RIAs and ERAs as "financial institutions" under the Bank Secrecy Act (BSA) and subject them to AML/CFT program requirements and suspicious activity report (SAR) filing obligations, among other requirements. The February 2024 proposal cited a Treasury risk assessment that identified the investment adviser industry as an entry point into the U.S. market for illicit proceeds associated with foreign corruption, fraud, tax evasion, and other criminal activities.

Request for Comments

Written comments on the proposed regulations must be submitted on or before 60 days after the date the proposed regulations are published in the Federal Register. Comments may be submitted by the Federal E-rulemaking Portal (https://www.regulations.gov), or by mail to Policy Division, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183. Refer to Docket Number FINCEN-2024-0011. Submit comments by one method only.

Proposed Regulations Would Remove Associated Property Rule for Improvements to Designated Property

Proposed Regulations, NPRM REG-133850-13

Proposed regulations would remove the associated property rule and similar rules from existing regulations on interest capitalization requirements for improvements to designated property. They would also modify the definition of "improvement" for applying existing regulations and modify other rules in the existing regulations.

Avoided Cost Method

Taxpayers must use the avoided cost method of Reg. §1.263A-9 in determining the amount of interest required to be capitalized in the production of designated property. Under the avoided cost method, any interest that the taxpayer theoretically would have avoided if accumulated production expenditures (APEs) had been used to repay or reduce the taxpayer's outstanding debt must be capitalized. Under Reg. §1.263A-11(a), APEs generally mean the cumulative amount of direct and indirect costs described in Code Sec. 263A(a) that are required to be capitalized for a unit of property.

Reg. §1.263A-11(e)(1)(i) provides that, if an improvement constitutes the production of designated property under Reg. § 1.263A-8(d)(3), APEs with respect to the improvement consist of all direct and indirect costs required to be capitalized

REFERENCE KEY

USTC references are to ***U.S. Tax Cases***
Dec references are to ***Tax Court Reports***

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with respect to the improvement. For an improvement to a unit of real property qualifying as the production of designated property under Reg. §1.263A-8(d)(3), Reg. §1.263A11(e)(1)(ii) provides that APEs include an allocable portion of the cost of land, and for any measurement period, the adjusted basis of any existing structure, common feature, or other property that is not placed in service, or must be temporarily withdrawn from service to complete the improvement (associated property) during any part of the measurement period if the associated property directly benefits the property being improved, the associated property directly benefits from the improvement, or the improvement was incurred by reason of the associated property (associated property rule). For an improvement to a unit of tangible personal property qualifying as the production of designated property under Reg. §1.263A-8(d)(3), Reg. §1.263A-11(e)(1)(iii) provides that APEs include the adjusted basis of the asset being improved if that asset either is not placed in service or must be temporarily withdrawn from service to complete the improvement.

Dominion Resources

In *Dominion Resources, Inc. v. United States*, CA-FC, 2012-1 USTC ¶50,372, the Federal Circuit invalidated the associated property rule of Reg. §1.263A-11(e)(1)(ii)(B) for property temporarily withdrawn from service. The court concluded that the regulation was not a reasonable interpretation of the avoided cost rule in Code Sec. 263A(f)(2)(A)(ii) and that it violated the requirement that the Treasury Department and the IRS provide a reasoned explanation for adopting a regulation. The Federal Circuit explained that the regulation "unreasonably links" the interest capitalized when a taxpayer makes an improvement to the adjusted basis of the property temporarily withdrawn from service to complete the improvement.

Proposed Regulations

The proposed regulations would remove the associated property rule at Reg. §1.263A-11(e)(1)(ii)(B) (for improvements to real property) and Reg. §1.263A-11(e)(1)(iii) (for improvements to tangible personal property) for property temporarily withdrawn from service. For similar reasons, the proposed regulations would remove the rule at Reg. §1.263A-11(e)(1)(ii)(A) (APEs with respect to an improvement to real property include an allocable portion of the cost of land).

In *Dominion Resources*, the challenge to Reg. §1.263A-11(e)(1)(ii)(B) applied only to improvements to property "temporarily withdrawn from service" and not to improvements to property that is "not placed in service." However, the Treasury Department and the IRS have determined that the associated property rule at Reg. §§1.263A-11(e)(1)(ii)(B) and 1.263A-11(e)(1)(iii) for improvements to property "not placed in service" also should be removed because under Reg. §1.263(a)-3(d), the definition of "improvement" is limited to amounts paid for activities performed after the property is placed in service. Amounts paid for activities performed prior to the date that property is placed in service are characterized as acquisition or production costs (rather than improvement costs) and are generally capitalized under Reg. §1.263(a)-2 and Code Sec. 263A. In addition, the APEs rules in Reg. §1.263A-11(f) already address a situation in which a taxpayer incurs production costs with respect to property that has not been placed in service. Accordingly, these proposed regulations would remove the associated property rule at Reg. §§1.263A-11(e)(1)(ii)(B) and 1.263A-11(e)(1)(iii) for improvements to property not placed in service.

Because the proposed regulations would remove the associated property rule at Reg. §1.263A-11(e)(1)(ii)(B), the de minimis rule of Reg. §1.263A-11(e)(2) would be irrelevant. Accordingly, the proposed regulations also would remove this de minimis rule. As a result of the proposed amendments to Reg. §1.263A-11(e) to remove from APEs the adjusted basis of associated real property, the adjusted basis of associated tangible personal property, and an allocable portion of the cost of the land when the taxpayer makes an improvement, a taxpayer would be required to include in APEs only the direct and indirect costs of the improvement itself.

The proposed regulations would not change the substance of the rules in Reg. §1.263A-11(f) concerning interest capitalized with respect to property purchased and further produced before it is placed in service. However, the proposed regulations would modify Reg. §1.263A-11(f) to clarify that Reg. §1.263A-11(f) applies only to situations in which property is purchased and further produced before the property is placed in service.

The proposed regulations would amend Reg. §1.263A-8(d)(3) to update the definition of "improvement" so that it is consistent with the definition of "improvement", including the exceptions, safe harbors, and elections provided under Reg. §1.263(a)-3. However, the de minimis safe harbor

Defined Benefit Plan Mortality Rates and Tables Updated

The IRS has updated mortality improvement rates and static mortality tables to be used for defined benefit pension plans under Code Sec. 430(h)(3)(A) and ERISA Sec. 303(h)(3)(A). These updated mortality improvement rates and static tables apply for purposes of calculating the funding target and other items for valuation dates occurring during the 2025 calendar year.

The IRS also included a modified unisex version of the mortality tables for use in determining minimum present value under Code Sec. 417(e)(3) for distributions with annuity starting dates that occur during stability periods beginning in the 2025 calendar year.

Notice 2024-42

election, as provided by Reg. §1.263(a)-1(f), is not an election under Reg. §1.263(a)-3 and generally does not apply to amounts paid for tangible property subject to Code Sec. 263A if these amounts comprise the direct or allocable indirect costs of other property produced by the taxpayer. Accordingly, the de minimis safe harbor election under Reg. §1.263(a)-1(f) generally would not apply in determining whether amounts should be included in the computation of APEs for interest capitalization under Code Sec. 263A.

The Treasury Department and the IRS recognize that the proposed amendments may increase the potential for abuse. The proposed regulations contain a cross-reference to Reg. §1.263A-12(d)(1) to emphasize that taxpayers must comply with the rules of that section when determining whether the production period has ended and therefore whether the taxpayer's production activities constitute an improvement.

PTIN User Fee Final Rule Issued

The IRS has released final regulations which reduce the amount of the user fee to apply for or renew a preparer tax identification number (PTIN) to $11 per application or application for renewal. The final guidance will be effective from June 14, 2024.

T.D. 9997

Comments Requested

Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at https://www.regulations.gov (indicate IRS and REG-133850-13). Requests for a public hearing must be submitted as prescribed in the "Comments and Requests for a Public Hearing" section. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. Paper submissions may be sent to: CC:PA:01:PR (REG-133850-13), room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, D.C. 20044.

Applicability Dates

These regulations are proposed to apply to tax years beginning after the date that final regulations are published in the Federal Register. However, taxpayers may choose to apply these proposed regulations for tax years beginning after the date of publication in the Federal Register and on or before the date that final regulations are published in the Federal Register.

IRS Modifies Proposed Reg Description, Adds Safe Harbor for Domestic Content Bonus Energy Credits

Notice 2024-41; IR-2024-140

The IRS modified its description of expected proposed regulations for the domestic content bonus energy credits and added a new safe harbor. The domestic content bonus credits are available under the:

- Code Sec. 45 energy production credit,
- Code Sec. 45Y clean energy production credit,
- Code Sec. 48 energy investment credit, and
- Code Sec. 48E clean energy investment credit.

Notice 2023-38, 2023-22 I.R.B. 872, is modified. Comments are requested.

Taxpayer Reliance

Taxpayers may rely on Notice 2023-38, as modified by this new guidance, for the domestic content bonus credit requirements for any applicable project the construction of which begins before the date that is 90 days after the date of publication of the forthcoming proposed regulations on the domestic content bonus credit requirements in the Federal Register.

Taxpayers may rely on the new elective safe harbor for any applicable project the construction of which begins before the date that is 90 days after any future modification, update, or withdrawal of the new elective safe harbor.

Modifications for Domestic Content Bonus Credits

Notice 2023-38 is modified as follows:

- the list of applicable projects in Table 2–Categorization of Applicable Project Components is expanded to include hydropower and pumped hydropower storage facilities.
- the utility scale photovoltaic system applicable project is redesignated as the ground-mount and rooftop photovoltaic system. and
- certain manufactured product components are included with respect to previously listed Applicable Project.

New Elective Safe Harbor for Domestic Content Bonus Credits

Under the adjusted percentage rule for determining if manufactured product components are produced in the United States, Notice 2023-38 requires taxpayers to use the manufacturer's direct costs of producing manufactured products and manufactured product components in an applicable project. However, the IRS recognizes that obtaining these direct costs may require the taxpayer to gather cost data from multiple suppliers and manufacturers, including foreign manufacturers, and may present challenges for substantiation and verification.

Accordingly, a new safe harbor would allow taxpayers to elect to use cost

percentage information obtained from the Department of Energy (DOE) in calculating the domestic cost percentage and satisfying the adjusted percentage rule. The classifications and cost percentages provided in this safe harbor will be accepted by the IRS for the identified manufactured products and manufactured product components for purposes of determining compliance with the steel or iron requirement and calculating the domestic cost percentage, provided all other requirements in Notice 2023-38 are met.

A taxpayer that elects to use the safe harbor:

- must use the classifications and cost percentages provided under the safe harbor when applying the adjusted percentage rule;
- may not use a different method or substitute any cost percentages into the safe harbor table to determine any classifications and costs;
- must apply the entire safe harbor that is specific to the applicable project for which the taxpayer elects the safe harbor; and
- must affirmatively elect to rely on the new elective safe and notify the IRS by providing information on the domestic content certification statement described in Notice 2023-38.

Comments Requested

The IRS may consider updates to the new elective safe harbor and requests comments with respect to several specific questions, in addition to general comments regarding the new elective safe harbor. Written comments should be submitted by July 15, 2024, but the IRS may consider comments submitted after that date if doing so will not delay future published guidance.

The subject line for the comments should refer to Notice 2023-41. Comments may be submitted electronically through the Federal eRulemaking Portal at https://www.regulations.gov or by mail.

Current Plan Liability Rates Set for May 2024

Notice 2024-40

For pension plan years beginning in May 2024, the IRS has released:

- the 30-year Treasury bond weighted average interest rate,
- the unadjusted segment rates,
- the unadjusted segment rates, and
- the minimum present value segment rates.

Corporate Bond Rate

The three 24-month average corporate bond segment rates applicable for May 2024 (without adjustment for the 25-year average segment rate limits are as follows):

- 4.84 for the first segment rate,
- 5.24 for the second, and
- 5.22 for the third.

May 2024 Adjustment Segment Rate

The May 2024 adjusted segment rates for plan years beginning in 2023 are:

- 4.84 for the first segment rate,
- 5.24 for the second segment, and
- 5.74 for the third segment.

The rates for plan years beginning in 2024 are:

- 4.84 for the first segment rate,
- 5.24 for the second segment, and
- 5.59 for the third segment.

30-Year Treasury Weighted Average

For plan years beginning in May 2024, the 30-year Treasury weighted average securities rate is 3.39, with a permissible range of 3.05 to 3.56 under Code Sec. 431(c)(6)(E)(ii)(l).

The rate of interest on 30-year Treasury securities for April 2024 is 4.66 percent.

Ohio Victims of Tornadoes Granted Tax Relief

IR-2024-141

The IRS has extended tax relief to the victims of tornadoes in Ohio until September 3, 2024, to file various individual and business tax returns and make tax payments. The relief applies to affected taxpayers in Ohio.

Filing and Payment Deadlines Extended

The IRS has postponed various tax filing and payment deadlines that occurred starting on March 14, 2024. As a result, the affected taxpayers will now have until September 3, 2024, to file returns and pay any taxes that were originally due during this period.

The September 3, 2024, deadline does apply to estimated income tax payments due on April 15 and June 17, 2024. In addition, the quarterly payroll and excise tax returns normally due on April 30, 2024, and July 31, 2024, are also now due on September 3, 2024.

The affected taxpayers do not need to contact the IRS to get this relief. The IRS will work with taxpayers who live outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area should contact the IRS at 866-562-5227.

Casualty Losses

Individuals and businesses in a federally declared disaster area who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for the year the loss occurred (2024), or the return for the prior year

(2023). Taxpayers claiming a disaster loss on their tax returns should write the appropriate FEMA declaration number – "4777-DR" – on any return claiming a loss. Finally, the IRS has requested taxpayers to see Publication 547 and visit disasterassistance.gov for information on disaster recovery.

Charitable Contribution Deductions No Longer Allowed for Organizations

Announcement 2024-21

The IRS has announced that the following organizations no longer qualify under Code Sec. 170(c)(2) as organizations for which deductions for charitable contributions are allowed.

- Cohen University & Theological Seminary, of California. Effective revocation date: September 1, 2020.
- Francis University, of California. Effective revocation date: July 1, 2019

However, contributions made to the organization before May 20, 2024, will generally be deductible, unless made by a person who (1) knew of the revocation, (2) was aware that the revocation was imminent or (3) was responsible, in whole or in part, for the activities or deficiencies that gave rise to the loss of qualification.

If the organization files suit, in a timely manner, for declaratory judgment under Code Sec. 7428, challenging the revocation of its status as an eligible donee of deductible charitable contributions, Code Sec. 170 contributions will continue to be deductible. Protection under Code Sec. 7428(c) would begin on May 20, 2024. The maximum amount of individual contributions protected would be $1,000, with a husband and wife treated as one taxpayer. This protection is not afforded to anyone who was responsible, in whole or in part, for the acts or omissions of the organization that resulted in revocation of qualification.

AFRs Issued for June 2024

Rev. Rul. 2024-12

The IRS has released the short-term, mid-term, and long-term applicable interest rates for June 2024

Applicable Federal Rates (AFR) for June 2024

Short-Term	Annual	Semiannual	Quarterly	Monthly
AFR	5.12%	5.06%	5.03%	5.01%
110% AFR	5.65%	5.57%	5.53%	5.51%
120% AFR	6.16%	6.07%	6.02%	5.99%
130% AFR	6.69%	6.58%	6.53%	6.49%
Mid-Term				
AFR	4.66%	4.61%	4.58%	4.57%
110% AFR	5.13%	5.07%	5.04%	5.02%
120% AFR	5.61	5.53%	5.49%	5.47%
130% AFR	6.08%	5.99%	5.95%	5.92%
150% AFR	7.04%	6.92%	6.86%	6.82%
175% AFR	8.23%	8.07%	7.99%	7.94%
Long-Term				
AFR	4.79%	4.73%	4.70%	4.68%
110% AFR	5.27%	5.20%	5.17%	5.14%
120% AFR	5.76%	5.68%	5.64%	5.61%
130% AFR	6.24%	6.15%	6.10%	6.07%

Adjusted AFRs for June 2024

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	3.88%	3.84%	3.82%	3.81%
Mid-term adjusted AFR	3.53%	3.50%	3.48%	3.47%
Long-term adjusted AFR	3.62%	3.59%	3.57%	3.56%

The Code Sec. 382 adjusted federal long-term rate is 3.62%; the long-term tax-exempt rate for ownership changes during the current month (the highest of the adjusted federal long-term rates for the current month and the prior two months) is 3.62%; the Code Sec. 42(b)(1) appropriate percentages for the 70% and 30% present value low-income housing credit are 8.10% and 3.47%, respectively, however, under Code Sec. 42(b)(2), the appropriate percentage for non-federally subsidized new buildings placed in service after July 30, 2008, shall not be less than 9%; and the Code Sec. 7520 AFR for determining the present value of an annuity, an interest for life or a term of years, or a remainder or reversionary interest is 5.6%.

Taxpayers Warned of Inflated Tax Refund Scams

IR-2024-139

The IRS has issued a consumer alert warning taxpayers of scams and inaccurate social media advice that led thousands to file inflated refund claims. These claims often involved the fuel tax credit, sick and family leave credit, and household employment taxes, resulting in significant refund delays and the need for documentation to support these claims.

The IRS has urged taxpayers to avoid these scams, and to verify their eligibility for any claims made. The IRS has identified three common themes in the dubious claims: (1) improper use of the Fuel Tax Credit; (2) misuse of Form 7202, Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals, for sick and family leave credits; and (3) fictional household employee claims on Schedule H (Form 1040), Household Employment Taxes. Taxpayers who filed such claims face penalties, follow-up audits, or criminal action. The IRS has advised taxpayers to consult a trusted tax professional and, if necessary, file an amended return to correct improper claims. Taxpayers should use the IRS tool Should I File an Amended Return? to determine the need for an amended return. IRS Commissioner Danny Werfel emphasized the importance of relying on professional advice and accurately reviewing tax returns to avoid penalties and ensure compliance.

TAX BRIEFS

Disaster Relief

A May 6, 2024 notice granting relief to victims of severe storms, straight-line winds, tornadoes, and flooding that began on April 25, 2024, in parts of Oklahoma was updated by the IRS on May 10, 2024 and May 14, 2024, to include Washita, Osage, and Pontotoc counties.

Oklahoma Disaster Relief Notice (OK-2024-01)

Disbarred or Suspended Parties

The IRS Office of Professional Responsibility has published the names of attorneys, certified public accountants (CPAs), enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers who have been disbarred from practice before the IRS, have consented to suspensions from practice, have been placed under suspension from practice under the expedited proceeding provisions, or have consented to the issuance of a censure. Attorneys, CPAs, enrolled agents, enrolled actuaries, and enrolled retirement plan agents are barred from accepting assistance from, or assisting, any disbarred or suspended practitioner if the assistance relates to a matter constituting practice before the IRS; further, they cannot knowingly aid or abet another person to practice before the IRS during the period of that person's suspension, disbarment, or ineligibility.

Announcement 2024-18

Energy Efficient Commercial Building Property

The IRS has announced the applicable Reference Standard required under Code Sec. 179D(c)(2) as part of the definition of energy efficient commercial building property (EECBP). The Service has affirmed ASHRAE/IES Reference Standard 90.1-2022 (Reference Standard 90.1-2022) as the applicable reference standard for EECBP placed in service after December 31, 2028 and the construction of which did not begin by December 31, 2022. The effective date of this announcement is May 17, 2024. This announcement has supplemented and superseded Announcement 2023-1, I.R.B. 2023-1.

Announcement 2024-24

Exempt Organizations

The tax-exempt status of three organizations was either denied or revoked under Code Sec. 501. The first entity did not operate as a business league as described under Code Sec. 501(c)(6) and primarily provided services to its members and early-stage tech companies. The second organization was a for-profit organization whose activities did not qualify for recognition of exemption under Code Sec. 501(c)(5). The third organization failed to meet the operational test for tax exemption under Code Sec. 501(c)(3) because a substantial portion of its activities had social or recreational purposes.

IRS Letter Ruling 202420028; IRS Letter Ruling 202420029; IRS Letter Ruling 202420031

Hobby Loss

The farming activity performed by the taxpayers' partnership was not engaged in with the intent to make a profit. The taxpayers were not liable for accuracy-related penalties. The taxpayers reasonably relied in good faith on an experienced CPA's advice.

Schwarz, TC, Dec. 62,463(M)

Innocent Spouse

An individual was not entitled to claim innocent spousal relief and equitable relief from joint and several liability. In determining the qualification for innocent spousal relief, there were seven threshold conditions to be met to be granted relief. The taxpayer did not

satisfy the economic hardship, knowledge or reason to know, or tax law compliance conditions.

Rawat, TC, Dec. 62,464(M)

An individual was not entitled to relief under Code Sec. 6015(b) or (f) from the joint and several liability.

Strom, TC, Dec. 62,466(M)

Legal Fees or Administrative Costs

An individual was not entitled under Code Sec. 7430 for an award from the government of any or all of her legal or administrative costs.

O'Nan, TC, Dec. 62,465(M)

Low-Income Solar and Wind Facilities

The IRS has provided the total amount of unallocated environmental justice solar and wind capacity limitation (capacity limitation) for the Low-Income Communities Bonus Credit Program (program) under Code Sec. 48(e) that has been carried over from the 2023 program year to the 2024 program year. Additionally, the Service has set forth the distribution of the carried over capacity limitation among the facility categories, category 1 sub-reservations, and application options for the 2024 program year. The total amount of unallocated capacity limitation from the 2023 Program year is 324.785 megawatts.

Announcement 2024-25; IR-2024-142

Viticultural Areas

Effective May 28, 2024, the Yucaipa Valley viticultural area in San Bernardino County, California is established by the Alcohol and Tobacco Tax and Trade Bureau. The viticultural area is not located within any other established viticultural area. Viticultural area names are used to describe the origin of wine for labeling and advertising purposes.

Regulation, Sec. 9.293, 27 CFR, Part 9; Treasury Decision TTB-193, Alcohol and Tobacco Tax and Trade Bureau, 89 FR 31632, April 25, 2024