

Announcement 99-36

Last year the Service solicited comments on a proposal to discontinue publication of the cumulative bulletin (CB). The proposal was printed in the Federal Register dated October 2, 1998. Based on responses from taxpayers, tax practitioners, and government agencies, the Service has decided to continue publishing the CB.

Beginning with CB 1998-1, the CB will contain the same information but will have a new format.

1. Reprints of the weekly Internal Revenue Bulletins (IRBs) issued during the year will now be bound together to form the CB. Volume 1 will contain the first 26 issues of the IRB (1998-27 to 1998-52). Previously, the CB was created by consolidating Parts I-IV of the IRBs into Parts I-IV of the CB.

2. The CB will now include a new cumulative list titled "List of Rulings and Decisions Under the Internal Revenue Code of 1986." This list will be organized by code section and will identify, by citation only, the revenue rulings, revenue procedures, notices, and announcements that impact each code section. It will contain the page numbers in the CB. It can be used in the same manner as the "Numerical Finding List," which will now provide both the page number in the IRB and the page number in the CB.

3. The cumulative "Finding List of Current Actions on Previously Published Items" and the "Index" will also identify both the IRB and CB page numbers. There will be no change to the manner in which the CB is cited.

4. Announcements that are published in the IRBs will be included in the CB. Previous CBs did not include announcements.

5. A list of "Actions Relating to Decisions of the Tax Court" and a list of "Disbarments and Suspensions" will remain as components of the CB.

6. Public laws relating to taxes will continue to be provided in volume 3 of the CB. If additional volumes are needed to published public laws, the CBs will be labeled consecutively as volume 4, 5, etc.