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(c) *Verification of changes.* Written permission to a taxpayer by the National Office consenting to a change in his annual accounting period or to a change in his accounting method is a ''ruling''. Therefore, in the examination of returns involving changes of annual accounting periods and methods of accounting, district directors must determine whether the representations upon which the permission was granted reflect an accurate statement of the material facts, and whether the agreed terms, conditions, and adjustments have been substantially carried out as proposed. An application, Form 3115, filed with the Director of the Internal Revenue Service Center is also subject to similar verification.

(d) *Instructions to taxpayers.* The person seeking to secure the consent of the Commissioner with respect to a change of accounting periods or methods pursuant to section 442 or 446(e) of the Code need not submit the statement of proposed deletions described in § 601.201(e)(5) at the time the request is made. If, however, the person seeking the consent of the Commissioner receives from the National Office a notice that proposed deletions should be submitted because the resulting ruling will be open to public inspection under section 6110, the statement of proposed deletions must be submitted within 20 days after such notice is mailed.

[41 FR 20882, May 21, 1976, as amended at 41 FR 48742, Nov. 5, 1976; 42 FR 34280, July 5, 1977; T.D. 8742, 62 FR 68173, Dec. 31, 1997]

§ 601.205 Tort claims.

Claims for property loss or damage, personal injury, or death caused by the negligent or wrongful act or omission of any employee of the Service, acting within the scope of his office or employment, filed under the Federal Tort Claims Act, as amended, must be prepared and filed in accordance with Treasury Department regulations entitled ''Central Office Procedures'' and ''Claims Regulations'' (31 CFR Parts 1 and 3). Such regulations contain the procedural and substantive requirements relative to such claims, and set forth the manner in which they are handled. The claims should be filed with the Commissioner of Internal Revenue, Washington, DC 20224, and must be filed within 2 years after the accident or incident occurred.

§ 601.206 Certification required to obtain reduced foreign tax rates under income tax treaties.

(a) *Basis of certification.* Most of the income tax treaties between the United States and foreign countries provide for either a reduction in the statutory rate of tax or an exemption from tax on certain types of income received from sources within the foreign treaty country by citizens, domestic corporations, and residents of the United States. Some of the treaty countries reduce the withholding tax on such types of income or exempt the income from withholding tax after the claimant furnishes evidence that he is entitled to the benefits of the treaty. Other countries initially withhold the tax at statutory rates and refund the excess tax withheld after satisfactory evidence of U.S. residence has been accepted. As part of the proof that the applicant is a resident of the United States and thus entitled to the benefits of the treaty, he must usually furnish a certification from the U.S. Government that he has filed a U.S. income tax return as a citizen, domestic corporation, or resident of the United States.

(b) *Procedure for obtaining the certification.* Most of the treaty countries which require certification have printed special forms. The forms contain a series of questions to be answered by the taxpayer claiming the benefits of the treaty, followed by a statement which the foreign governments use for the U.S. taxing authority's certification. This certification may be obtained from the office of the district director of the district in which the claimant filed his latest income tax return. Some certification forms are acceptable for Service execution; however, others cannot be executed by the Service without revision. In these instances the office of the district director will prepare its own document of certification in accordance with internal instructions. This procedure has been accepted by most treaty countries as a satisfactory substitute.

(c) *Obtaining the official certification forms.* The forms may be obtained from the foreign payor, the tax authority of