

IMMIGRANTS—Continued

Symbol	Class	Section of law
Employment 5th Preference (Employment Creation Conditional Status)		
C51	Employment Creation OUTSIDE Targeted Areas	203(b)(5)(A).
C52	Spouse of C51	203(d) & 203(b)(5)(A).
C53	Child of C51	203(d) & 203(b)(5)(A).
T51	Employment Creation IN Targeted Rural/High Unemployment Area	203(b)(5)(B).
T52	Spouse of T51	203(d) & 203 (b)(5)(B).
T53	Child of T51	203(d) & 203(b)(5)(B).
R51	Investor Pilot Program, Not in Targeted Area	203(b)(5) & Sec. 610 of the Departments of Commerce, Justice, and State, the Judiciary and Related Agencies Appropriations Act, 1993 (Pub. L. 102–395), as amended.
R52	Spouse of R51	203(d) & 203(b)(5) & Sec. 610 of the Departments of Commerce, Justice, and State, the Judiciary and Related Agencies Appropriations Act, 1993 (Pub. L. 102–395), as amended.
R53	Child of R51	203(d) & 203(b)(5) & Sec. 610 of the Departments of Commerce, Justice, and State, the Judiciary and Related Agencies Appropriations Act, 1993 (Pub. L. 102–395), as amended.
I51	Investor Pilot Program, in Targeted Area	203(b)(5) & Sec. 610 of the Departments of Commerce, Justice, and State, the Judiciary and Related Agencies Appropriations Act, 1993 (Pub. L. 102–395), as amended.
I52	Spouse of I51	203(d) & 203(b)(5) & Sec. 610 of the Departments of Commerce, Justice, and State, the Judiciary and Related Agencies Appropriations Act, 1993 (Pub. L. 102–395), as amended.
I53	Child of I51	203(d) & 203(b)(5) & Sec. 610 of the Departments of Commerce, Justice, and State, the Judiciary and Related Agencies Appropriations Act, 1993 (Pub. L. 102–395), as amended.
Other Numerically Limited Categories Diversity Immigrants		
DV1	Diversity Immigrant	203(c).
DV2	Spouse of DV1	203(d) & 203(c).
DV3	Child of DV1	203(d) & 203(c).

November 16, 2009.
Michael D. Kirby,
Acting Assistant Secretary for Consular Affairs, Department of State.
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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 20

[TD 9468]

RIN 1545–BC56

Guidance Under Section 2053 Regarding Post-Death Events; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9468) that were published in the **Federal Register** on Tuesday, October 20, 2009 (74 FR 53652) providing guidance relating to the amount deductible from a decedent’s gross estate for claims against the estate under section 2053(a)(3) of the Internal Revenue Code.

DATES: This correction is effective on November 25, 2009 and is applicable in taxable years ending on or after October 20, 2009.

FOR FURTHER INFORMATION CONTACT: Karlene M. Lesho, (202) 622–3090 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of this document are under sections 2051 and 2053 of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9468) contain errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 20

Estate taxes, Reporting and recordkeeping requirements.

Correction of Publication

■ Accordingly, 26 CFR part 20 is corrected by making the following correcting amendments:

PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

■ **Paragraph 1.** The authority citation for part 20 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

■ **Par. 2.** Section 20.2053-1 is amended by revising the third sentence of paragraph (d)(7) *Example 3* to read as follows:

§ 20.2053-1 Deduction for expenses, indebtedness, and taxes; in general.

* * * * *

(d) * * *

(7) * * *

Example 3. * * * Instead, pursuant to the protective claim for refund filed by E, the marital deduction will be reduced by the claim once a final judgment is entered in the case. * * *

* * * * *

■ **Par. 3.** Section 20.2053-4 is amended by revising the last sentence of paragraph (d)(3) to read as follows.

§ 20.2053-4 Deduction for claims against the estate.

* * * * *

(d) * * *

(3) * * * See further § 20.2053-1(d)(3).

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[TD 9473]

RIN 1545-AU97

Agreements for Payment of Tax Liabilities in Installments

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to the payment of tax liabilities in installments. The regulations reflect changes to the law made by the Taxpayer Bill of Rights II, the Internal Revenue Service Restructuring and Reform Act of 1998, and the American Jobs Creation Act of 2004. The regulations will affect

taxpayers submitting installment agreements to the IRS.

DATES: *Effective Date:* These regulations are effective on November 25, 2009.

Applicability Date: For the date of applicability, see § 301.6159(k).

FOR FURTHER INFORMATION CONTACT: Walter Ryan, (202) 622-3620 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

This document contains amendments to the Procedure and Administration Regulations (26 CFR part 301) under section 6159 of the Internal Revenue Code (Code). Section 6159 allows the IRS to enter into agreements for the payment of any unpaid tax in installments. Taxpayers may request administrative review of IRS decisions to terminate installment agreements pursuant to section 6159(e), added to the Code by section 202 of the Taxpayer Bill of Rights II, Public Law 104-168 (110 Stat. 1452, 1457 (1996)). Taxpayers may appeal rejections of proposed installment agreements under section 7122(e), added to the Code by section 3462 of Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98), Public Law 105-206 (112 Stat. 685, 764 (1998)). Section 6159(c), added to the Code by section 3467 of RRA 1998, requires the IRS to accept a proposed installment agreement for income taxes under certain circumstances. Section 3506 of RRA 1998 requires the IRS to send each taxpayer with an installment agreement an annual statement showing the balance due at the beginning of the year, the payments made during the year, and the remaining balance due at the end of the year.

Section 843 of the American Jobs Creation Act of 2004 (AJCA), Public Law 108-357 (118 Stat. 1418, 1600 (2004)), amended section 6159(a) to allow the IRS to enter into installment agreements that provide for partial (as well as full) payment of a tax liability, but excludes partial payment installment agreements from the scope of installment agreements that must be accepted by the IRS. Section 843 of the AJCA also added new section 6159(d), requiring the IRS to review partial payment installment agreements every two years. The primary purpose of the review is to determine whether the financial condition of the taxpayer has significantly changed so as to warrant an increase in the value of the payments being made. See H. Rep. No. 108-755, 108th Cong., 2d Sess., 2005 U.S.C.C.A.N. 1341 (October 7, 2004).

On March 5, 2007, a notice of proposed rulemaking (REG-100841-97; 72 FR 9712) was published in the **Federal Register**. The proposed regulations reflected the changes made to section 6159 by the Taxpayer Bill of Rights II, the RRA 98, and the AJCA. The proposed regulations reflected current IRS administrative practice. The IRS received one set of written comments with numerous recommendations. No public hearing was requested or held. After consideration of the comments, the proposed regulations are adopted as revised by this Treasury decision.

Summary of Comments and Explanation of Revisions

The final regulations adopt certain recommendations contained in the comments by clarifying two provisions of the proposed regulations. As explained in this preamble, § 301.6159-1(e)(3) was amended to clarify that the taxpayer may submit a request to modify or terminate the installment agreement. Section 301.6159-1(e)(3) further clarifies that such a request will not suspend the statute of limitations on collection and the taxpayer must comply with the existing installment agreement while the request is being considered. As also explained in this preamble, § 301.6159-1(e)(1)(i) clarifies that the IRS may terminate an installment agreement if the taxpayer provides materially incomplete or inaccurate information in response to an IRS request for a financial update.

The following is a section-by-section analysis of the comments.

Section 301.6159-1(b): Procedures for Submission and Consideration of Proposed Installment Agreements

Section 301.6159-1(b) of the proposed regulations provided that an installment agreement request must be submitted according to procedures prescribed by the IRS. It did not require the IRS to accept or reject the request within a specific time frame. The commenter proposed to limit the IRS's time to consider an installment agreement to 90 days; if the IRS fails to act in that time, the agreement would be granted automatically. The commenter reasoned that the limited time frame would benefit the IRS because more installments agreements would be automatically allowed, thereby increasing revenues, and would benefit the taxpayer by allowing payments to begin quickly and efficiently. The recommendation was not adopted for two reasons. First, the IRS already grants installment agreements quickly and automatically in the vast majority of