

## **DELETION OF § 355 NO-RULE**

Part III

Administrative, Procedural, and Miscellaneous

26 CFR 601.201: Rulings and determination letters.  
(Also Part I, §§ 355; 1.355-2.)

**Rev. Proc. 97-53**

### **SECTION 1. PURPOSE**

This revenue procedure modifies Rev. Proc. 97-3, 1997-1 I.R.B. 85, (January 6, 1997), which sets forth provisions of the Internal Revenue Code under the jurisdiction of the Associate Chief Counsel (Domestic) and the Associate Chief Counsel (Employee Benefits and Exempt Organizations) relating to matters where the Service will not issue advance rulings or determination letters.

### **SECTION 2. BACKGROUND**

Section 5 of Rev. Proc. 97-3 lists areas under extensive study in which rulings or determination letters will not be issued until the Service resolves the issue through publication of a revenue ruling, revenue procedure, regulations, or otherwise. Section 5.17 of Rev. Proc. 97-3 provides that rulings or determination letters will not be issued under § 355(a)(1) of the Code with respect to certain distributions until the Service resolves issues related to these distributions. The no rule position of section 5.17 was originally set forth in Rev. Proc. 96-39, 1996-2 C.B. 300, which was superseded by Rev. Proc. 97-3.

### **SECTION 3. PROCEDURE**

Rev. Proc. 97-3 is modified by deleting section 5.17.

### **SECTION 4. EFFECTIVE DATE**

This revenue procedure is effective on November 10, 1997, the date it is made available to the public.

### **DRAFTING INFORMATION**

The principal author of this revenue procedure is Dean P. Lekos of the Office of Assistant Chief Counsel (Corporate). For further information regarding this revenue procedure, contact Mr.

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Lekos on (202) 622-7550 (not a toll-free call).