

**Obsolete
Form 8271
Investor Reporting of Tax Shelter Registration Number**

Purpose: The purpose of this circulation is to inform you that Form 8271 is being obsoleted and is no longer required to be filed for Forms due after August 2, 2007. For more information see discussion of Obsolescence of Form 8271 below.

TPCC Meeting: None, but one may be arranged if requested.

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at:

http://taxforms.web.irs.gov/draft_products.html

Comments: Please email, fax, call, or mail any comments by September 17, 2007 to Anthony Ferrise at the address listed below and to the reviewer, Daniel Brooks at Daniel.v.Brooks@irs.gov.

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Obsolescence of Form 8271

1. Before the enactment of the American Jobs Creation Act of 2004, Public Law 108-357, 118 Stat. 1418, (AJCA) section 6111 provided that tax shelter organizers were required to provide investors in tax shelters the registration number for the tax shelter. Regulations Section 301.6111-1T, Q&A 55, requires investors to report the registration number of the tax shelter to the IRS on Form 8271, "Investor Reporting of Tax Shelter Registration Number", and attach Form 8271 to any return on which any deduction, loss credit or other tax benefit attributable to the tax shelter is claimed.
2. Because only a few investors must still file Form 8271 for pre-AJCA section 6111 tax shelters and because the IRS already is aware of these transactions, the **IRS and Treasury Department have decided that investors are no longer required to file Forms 8271 otherwise due on or after August 3, 2007. The Form 8271 will be obsoleted. See Treasury Decision 9351 (July 31, 2007).**