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This document is not to be relied upon or otherwise cited as precedent by taxpayers.

Technical Memoranda

Final Regulations -- Amendment of Income Tax Regulations under section 163 (f) of the Internal Revenue Code of 1986 relating to registration requirements with respect to certain debt obligations.

1990 TM LEXIS 72

May 10, 1990

[* 1]

REFERENCE: CC: INTL: Br5

Br5: CCooper

ACTION DOC: [T.D. 8300](#), 55 FR 19622 Published 5/10/90

TEXT:

MEMORANDUM FOR: Honorable Kenneth W. Gideon Assistant Secretary of the Treasury

There is transmitted herewith for publication in the FEDERAL REGISTER final regulations (26 CFR Part 1) under [section 163 \(f\) of the Internal Revenue Code of 1986](#). [Section 163 \(f\)](#) denies the interest paid deduction to issuers of registration required obligations in the bearer form, unless the obligations are issued in accordance with certain procedures. These final regulations provide procedures for the issuance of such obligations.

The requirements for the "collection of information" as defined in [5 CFR § 1320.7 \(c\)](#) have been submitted to OMB for approval under the Paperwork Reduction Act and approved under number 1545-1132.

The preamble contains a discussion of the regulations.

Fred T. Goldberg, Jr.

Commissioner

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