Mailing Designation: Standard
Date: 04/24/2018
Issue Number: 17-2018-Internet
Title: Ruling 18-04
Subject: Technical Amendment to Ruling 17-2018 (Internal Revenue Code (IRC) Section 1245(b)(7)(B) - Obligation Interest (OBI) gain not recorded). Revoke the language in Ruling 17-2018 that is contrary to Revenue Procedure 64-54 (Cumulative Bulletin 1964-1 (1) 1964-1 C.B. 672).