

**LISTING OF
SELECTED INTERNATIONAL TAX
CONVENTIONS AND OTHER AGREEMENTS
REPRINTED IN THE
IRS CUMULATIVE BULLETIN, 1913-1990**

**PREPARED BY THE STAFF
OF THE
JOINT COMMITTEE ON TAXATION**



DECEMBER 31, 1991

**U.S. GOVERNMENT PRINTING OFFICE
WASHINGTON : 1991**

49-345

JCS-20-91

JOINT COMMITTEE ON TAXATION

102D CONGRESS, 1ST SESSION

HOUSE

DAN ROSTENKOWSKI, Illinois
Chairman
SAM GIBBONS, Florida
J.J. PICKLE, Texas
BILL ARCHER, Texas
GUY VANDER JAGT, Michigan

SENATE

LLOYD BENTSEN, Texas
Vice Chairman
DANIEL PATRICK MOYNIHAN, New York
MAX BAUCUS, Montana
BOB PACKWOOD, Oregon
ROBERT DOLE, Kansas

HARRY L. GUTMAN, *Chief of Staff*

CONTENTS

	Page
INTRODUCTION	1
SELECTED TAX CONVENTIONS REPRINTED IN THE CUMULATIVE BULLETIN.....	3
I. Chronological Listing	3
II. Country Listing	29



INTRODUCTION

This pamphlet,¹ prepared by the staff of the Joint Committee on Taxation, provides a listing of materials relating to selected international tax conventions and other agreements to which the U.S. is, or has been, a party or signatory, that have been printed in the Internal Revenue Service Cumulative Bulletin (C.B.), 1913-1990. A number of tax conventions were signed in 1990 but have not yet been printed in the C.B.

Part I lists items in chronological order. Part II lists items by country (alphabetically). The date in brackets next to the treaty, protocol, or agreement is the date that the treaty, protocol, or agreement was signed by the parties. The asterisk (*) denotes that the item includes part or all of the treaty text.

¹ This pamphlet may be cited as follows: Joint Committee on Taxation, *Listing of Selected International Tax Conventions and Other Agreements Reprinted in the IRS Cumulative Bulletin, 1913-1990* (JCS-20-91), December 31, 1991.

SELECTED TAX CONVENTIONS REPRINTED IN THE CUMULATIVE BULLETIN

I. Chronological Listing

Tax Convention	Cumulative Bulletin
<i>United States-France Double Taxation Convention and Protocol</i>	
Treaty and Protocol [1932] (Ruling No. 7631)	XIV-2 (1935) C.B. 535
<i>United States-Canada Reciprocal Tax Convention</i>	
Treaty [1936] (Ruling No. 8910).....	1937-2 C.B. 539
Regulations* (Ruling No. 8984— T.D. 4766)	1937-2 C.B. 158
Withholding Rate (Ruling No. 8983—Mim. 4672).....	1937-2 C.B. 145
Canadian Nominees and Agents (Ruling No. 9086—I.T. 3144)	1937-2 C.B. 147
<i>United States-France Double Taxation Convention and Protocol</i>	
Exempt Income* (Ruling No. 8827—T.D. 4746).....	1937-2 C.B. 64
<i>United States-France Double Taxation Convention and Protocol</i>	
Article IX Exemption (Ruling No. 9340—I.T. 3188)	1938-1 C.B. 115
<i>United States-Canada Reciprocal Tax Convention</i>	
Withholding at Source (Ruling No. 9459—I.T. 3206)	1938-2 C.B. 180
<i>United States-Canada Reciprocal Tax Convention</i>	
Regulations* (Ruling No. 9690—T.D. 4883)	1939-1 C.B. 147
Dividends (Ruling No. 9833—G.C.M. 21227).....	1939-1 C.B. 191
<i>United States-France Double Taxation Convention and Protocol</i>	
Regulations (Ruling No. 9672—T.D. 4880)	1939-1 C.B. 85
<i>United States-Sweden Reciprocal Tax Convention</i>	
Treaty and Protocol [1939] (Ruling No. 10233)	1940-1 C.B. 288
Regulations* (Ruling No. 10313—T.D. 4975).....	1940-2 C.B. 43

*The item includes part or all of the treaty text.

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
Private Pensions (Ruling No. 10492—I.T. 3427).....	1940-2 C.B. 143
<i>United States-Canada Reciprocal Tax Convention</i>	
Regulations (Ruling No. 10713—T.D. 5046).....	1941-1 C.B. 260
<i>United States-France Double Taxation Convention and Protocol</i>	
Withholding Exemption (Ruling No. 10731—I.T. 3480)	1941-1 C.B. 262
<i>United States-Canada Reciprocal Tax Convention</i>	
Information Returns (Ruling No. 10803—G.C.M. 22820).....	1941-2 C.B. 149
<i>United States-Canada Double Taxation Convention and Protocol</i>	
Treaty and Protocol [1942] (Ruling No. 11198)	1942-2 C.B. 337
Withholding Regulations* (Ruling No. 11142—T.D. 5157)	1942-2 C.B. 137
<i>United States-Canada Income Tax Convention</i>	
Regulations* (Ruling No. 11308—T.D. 5206).....	1943 C.B. 526
<i>United States-Canada Estate Tax Convention</i>	
Regulations (Ruling No. 12064—T.D. 5455).....	1945 C.B. 381
Procedure (Ruling No. 12065—Mim. 5872).....	1945 C.B. 396
<i>United States-France Double Taxation Convention and Protocol</i>	
Treaty and Protocol [1939] (Ruling No. 12025)	1945 C.B. 522
Withholding Exemption* (Ruling No. 11993—T.D. 5443)	1945 C.B. 231
<i>United States-France Double Taxation Convention and Protocol</i>	
Regulations* (Ruling No. 12265—T.D. 5499).....	1946-1 C.B. 134
<i>United States-United Kingdom Tax Convention</i>	
Withholding Exemption* (Ruling No. 12397—T.D. 5532)	1946-2 C.B. 73
Withholding at Source (Ruling No. 12411—Mim. 6063)	1946-2 C.B. 88

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Canada Death Duty Convention</i>	
Estate Tax Procedure and Forms (Ruling No. 12512—Mim. 6117).....	1947-1 C.B. 150
<i>United States-United Kingdom Estate Tax Convention and Protocol</i>	
Treaty and Protocol [1945] (Ruling No. 12511)	1947-1 C.B. 146
Regulations* (Ruling No. 12567—T.D. 5565).....	1947-1 C.B. 125
<i>United States-United Kingdom Double Taxation Convention and Protocol</i>	
Treaty and Protocol [1945] (Ruling No. 12495)	1947-1 C.B. 209
Regulations 111 Amended (Ruling No. 12698—T.D. 5580).....	1947-2 C.B. 88
Regulations* (Ruling No. 12597—T.D. 5569).....	1947-2 C.B. 100
<i>United States-United Kingdom Double Taxation Convention and Protocol</i>	
Regulations 111 Amended (Ruling No. 12768—T.D. 5607).....	1948-1 C.B. 80
<i>United States-Kingdom of Denmark Reciprocal Income Tax Convention</i>	
Withholding Regulations* (Ruling No. 13055—T.D. 5692).....	1949-1 C.B. 104
Regulations 111 Amended (Ruling No. 13131—T.D. 5709).....	1949-2 C.B. 56
<i>United States-Kingdom of the Netherlands Reciprocal Income Tax Convention</i>	
Withholding Regulations* (Ruling No. 13041—T.D. 5690).....	1949-1 C.B. 92
Regulations 111 Amended (Ruling No. 13131—T.D. 5709).....	1949-2 C.B. 56
<i>United States-Canada Income Tax Convention</i>	
Extension to Newfoundland (Ruling No. 13146—I.T. 3965)	1949-2 C.B. 58
<i>United States-Kingdom of Denmark Income Tax Convention</i>	
Regulations* (Ruling No. 13326—T.D. 5777).....	1950-1 C.B. 76
<i>United States-Kingdom of the Netherlands Income Tax Convention</i>	
Regulations* (Ruling No. 13327—T.D. 5778).....	1950-1 C.B. 92

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>Income Exempt Under Treaties, Estates and Trusts</i>	
Ruling No. 13399—I.T. 4019	1950-2 C.B. 58
<i>United States-Swiss Confederation Reciprocal Income Tax Convention</i>	
Withholding Regulations*	
(Ruling No. 13717—T.D. 5867)	1951-2 C.B. 75
<i>United States-Republic of Ireland Reciprocal Income Tax Convention</i>	
Withholding Regulations*	
(Ruling No. 13817—T.D. 5897)	1952-1 C.B. 89
<i>United States-Switzerland Income Tax Convention</i>	
Corporate Dividends Paid Credit	
(Ruling No. 13934—I.T. 4099)	1952-1 C.B. 117
<i>United States-New Zealand Income Tax Convention</i>	
Withholding Regulations*	
(T.D. 5957)	1953-1 C.B. 238
<i>United States-Kingdom of Norway Income Tax Convention</i>	
Withholding Regulations*	
(T.D. 5956)	1953-1 C.B. 228
<i>United States-Canada Income Tax Convention</i>	
Regulations under Amended	
Treaty* (T.D. 6047)	1953-2 C.B. 59
<i>United States-Republic of Finland Income Tax Convention</i>	
Withholding Regulations*	
(T.D. 6030)	1953-2 C.B. 185
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 54-119	1954-1 C.B. 156
<i>United States-Belgium Income Tax Convention</i>	
Withholding Regulations*	
(T.D. 6056)	1954-1 C.B. 132
Treaty [1948]	1954-2 C.B. 626
<i>United States-Australia Income Tax Convention</i>	
Withholding Regulations*	
(T.D. 6108)	1954-2 C.B. 614
<i>United States-Canada Estate Tax Convention</i>	
Treaty [1944]	1954-2 C.B. 633

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Greece Income Tax Convention</i>	
Withholding Regulations*	
(T.D. 6109)	1954-2 C.B. 638
<i>United States-Union of South Africa Tax Convention</i>	
Treaty [1946].....	1954-2 C.B. 651
Supplementary Protocol [1950]	1954-2 C.B. 655
<i>United States-Canada Death Tax Convention</i>	
Rev. Rul. 54-407.....	1954-2 C.B. 657
<i>United States-United Kingdom Death Tax Convention</i>	
Rev. Rul. 54-618.....	1954-2 C.B. 658
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 54-588.....	1954-2 C.B. 657
<i>Tax Exemption, Employees of Foreign Countries and International Organizations</i>	
Rev. Rul. 54-397.....	1954-2 C.B. 171
<i>Form 1042 Supplement, Treaty Nations</i>	
T.D. 6120	1955-1 C.B. 623
<i>United States-Canada Income Tax Convention</i>	
Treaty [1942].....	1955-1 C.B. 624
Protocol [1950].....	1955-1 C.B. 631
Rev. Rul. 55-200.....	1955-1 C.B. 633
Rev. Rul. 55-282.....	1955-1 C.B. 634
<i>United States-Federal Republic of Germany Income Tax Convention</i>	
Treaty [1954].....	1955-1 C.B. 635
Withholding Regulations*	
(T.D. 6122)	1955-1 C.B. 641
<i>United States-Japan Estate, Inheritance and Gift Tax Convention</i>	
Treaty [1954].....	1955-1 C.B. 654
<i>United States-Japan Income Tax Convention</i>	
Treaty [1954].....	1955-1 C.B. 658
Withholding Regulations*	
(T.D. 6130)	1955-1 C.B. 665
<i>United States-Republic of Ireland Income Tax Convention</i>	
Rev. Rul. 55-356.....	1955-1 C.B. 673
<i>United States-United Kingdom Death Tax Convention</i>	
Rev. Rul. 55-163.....	1955-1 C.B. 674

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 55-9.....	1955-1 C.B. 675
<i>United States-United Kingdom of Great Britain and Northern Ireland Tax Convention</i>	
Rev. Rul. 55-211.....	1955-1 C.B. 676
<i>List of Tax Conventions to Which the United States Is a Party as of April 11, 1955</i>	
	1955-1 C.B. 678
<i>United States-Belgium Income Tax Convention</i>	
Rev. Rul. 55-617.....	1955-2 C.B. 774
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 55-508.....	1955-2 C.B. 775
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 55-472.....	1955-2 C.B. 776
<i>United States-Netherlands Antilles Income Tax Convention</i>	
Withholding Regulations* (T.D. 6153)	1955-2 C.B. 777
<i>United States-Kingdom of Norway Income Tax Convention</i>	
Regulations* (T.D. 6150).....	1955-2 C.B. 793
<i>United States-Swiss Confederation Income Tax Convention</i>	
Regulations* (T.D. 6149).....	1955-2 C.B. 814
<i>United States-United Kingdom Estate Tax Convention</i>	
Rev. Rul. 55-701.....	1955-2 C.B. 836
<i>United States-Belgium Income Tax Convention</i>	
Regulations * (T.D. 6160).....	1956-1 C.B. 815
<i>United States-France Estate Tax Convention</i>	
Treaty [1946].....	1956-1 C.B. 837
Protocol [1948].....	1956-1 C.B. 845
Rev. Rul. 56-251.....	1956-1 C.B. 846
<i>United States-Netherlands Income Tax Convention</i>	
Rev. Rul. 56-164.....	1956-1 C.B. 848
<i>United States-Switzerland Income Tax Convention</i>	
Rev. Rul. 56-165.....	1956-1 C.B. 849
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 56-24.....	1956-1 C.B. 851

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 56-446.....	1956-2 C.B. 1065
<i>United States-Finland Income Tax Convention</i>	
Regulations * (T.D. 6202).....	1956-2 C.B. 1067
<i>United States-Italy Estate and Inheritance Tax Convention</i>	
Treaty [1955].....	1956-2 C.B. 1089
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1092
<i>United States-Italy Income Tax Convention</i>	
Treaty [1955].....	1956-2 C.B. 1096
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1101
Regulations * (T.D. 6215).....	1956-2 C.B. 1105
<i>United States-Netherlands Income Tax Convention</i>	
Protocol [1952] (Extension to Netherlands Antilles)	1956-2 C.B. 1116
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1121
<i>United States-Union of South Africa Tax Convention</i>	
Rev. Rul. 56-325.....	1956-2 C.B. 1125
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 56-594.....	1956-2 C.B. 1126
<i>List of Tax Conventions to Which the United States Is a Party as of February 7, 1957</i>	
	1957-1 C.B. 631
<i>United States-Australia Estate Tax Convention</i>	
Treaty [1953].....	1957-1 C.B. 633
<i>United States-Australia Gift Tax Convention</i>	
Treaty [1953].....	1957-1 C.B. 637
<i>United States-Finland Estate Tax Convention</i>	
Treaty [1952].....	1957-1 C.B. 641
<i>United States-Greece Estate Tax Convention</i>	
Treaty [1950].....	1957-1 C.B. 645
Protocol [1953].....	1957-1 C.B. 648
<i>United States-Ireland Estate Tax Convention</i>	
Treaty [1949].....	1957-1 C.B. 650
<i>United States-Norway Estate and Inheritance Tax Convention</i>	
Treaty [1949].....	1957-1 C.B. 653

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Switzerland Estate and Inheritance Tax Convention</i> Treaty [1951].....	1957-1 C.B. 657
<i>United States-Union of South Africa Estate Tax Convention</i> Treaty [1947]..... Supplementary Protocol [1950]	1957-1 C.B. 659 1957-1 C.B. 664
<i>United States-United Kingdom Income Tax Supplementary Protocol</i> Supplementary Protocol [1954]	1957-1 C.B. 665
<i>List of Tax Conventions to Which the United States Is a Party as of November 1, 1957</i>	1957-2 C.B. 983
<i>United States-Republic of Austria Income Tax Convention</i> Treaty [1956]..... S. Ex. Rep. 12, 85th Congress	1957-2 C.B. 985 1957-2 C.B. 1065
<i>United States-Canada Death Duty Convention</i> Regulations* (T.D. 6260).....	1957-2 C.B. 992
<i>United States-Canada Income Tax Convention</i> Rev. Rul. 57-330.....	1957-2 C.B. 1013
<i>United States-Canada Supplementary Income Tax Convention</i> Treaty [1956]..... S. Ex. Rep. 12, 85th Congress	1957-2 C.B. 1014 1957-2 C.B. 1065
<i>United States-France Income Tax Convention</i> Withholding Regulations * (T.D. 6273)	1957-2 C.B. 1020
<i>United States-France Supplementary Income Tax Convention</i> Treaty [1956].....	1957-2 C.B. 1030
<i>United States-Honduras Income Tax Convention</i> Treaty [1956]..... Withholding Regulations * (T.D. 6264)	1957-2 C.B. 1033 1957-2 C.B. 1040
<i>United States-Japan Protocol Supplementing Income Tax Convention</i> Protocol [1957]..... S. Ex. Rep. 12, 85th Congress	1957-2 C.B. 1051 1957-2 C.B. 1065
<i>United States-Australia Income Tax Convention</i> Rev. Rul. 58-248.....	1958-1 C.B. 621
<i>United States-Canada Income Tax Convention</i> Rev. Rul. 58-247.....	1958-1 C.B. 623

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 58-63.....	1958-1 C.B. 624
<i>United States-Australia Income Tax Convention</i>	
Treaty [1953].....	1958-2 C.B. 1029
<i>United States-Austria Income Tax Convention</i>	
Regulations* (T.D. 6322).....	1958-2 C.B. 1038
<i>United States-Greece Income Tax Convention</i>	
Treaty [1950].....	1958-2 C.B. 1054
Protocol [1953].....	1958-2 C.B. 1059
<i>United States-Ireland Income Tax Convention</i>	
Treaty [1949].....	1958-2 C.B. 1060
<i>United States-New Zealand Income Tax Convention</i>	
Treaty [1948].....	1958-2 C.B. 1071
<i>United States-United Kingdom Supplementary Income Tax Convention</i>	
Supplementary Treaty [1957].....	1958-2 C.B. 1078
<i>United States-Federal Republic of Germany Income Tax Conventions</i> (Also regarding: Austria; Belgium; Canada; France; Finland; Greece; Honduras; Italy; Japan; Kingdom of Denmark; Kingdom of Norway; Netherlands; Sweden; Switzerland; Union of South Africa; United King- dom of Great Britain and Northern Ireland)	
Rev. Rul. 59-56.....	1959-1 C.B. 737
<i>United States-United Kingdom of Great Britain and Northern Ireland Income Tax Convention</i>	
Rev. Rul. 59-230.....	1959-2 C.B. 639
<i>United States-Belgium Income Tax Convention</i>	
T.D. 6438*	1960-1 C.B. 739
<i>United States-Belgium Income Tax Convention</i>	
Withholding Regulations* (T.D. 6469)	1960-1 C.B. 752
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 60-23.....	1960-1 C.B. 754

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Pakistan Income Tax Convention</i>	
T.D. 6431*	1960-1 C.B. 755
<i>United States-United Kingdom Income Tax Convention</i>	
T.D. 6437*	1960-1 C.B. 767
<i>United States-Belgium Supplementary Income Tax Convention</i> (Extension of Treaty to Belgian Congo and Ruanda-Urundi)	
Supplementary Treaty [1957]	1960-2 C.B. 625
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 60-313	1960-2 C.B. 627
T.D. 5499	1960-2 C.B. 629
<i>United States-Norway Income Tax Convention</i>	
T.D. 6489*	1960-2 C.B. 630
<i>United States-Pakistan Income Tax Convention</i>	
Treaty [1957]	1960-2 C.B. 646
<i>United States-United Kingdom Agreement to Extend Application of Convention of April 16, 1945, as Modified</i>	
Agreement [1957-1958]	1960-2 C.B. 653
S. Ex. Rep. 1, 85th Congress	1960-2 C.B. 906
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 61-103	1916-1 C.B. 853
<i>United States-Canada Income Tax Convention</i>	
T.D. 6576	1961-2 C.B. 289
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 62-31	1962-1 C.B. 367
<i>United States-Swiss Confederation Income Tax Convention</i>	
Rev. Rul. 62-203	1962-2 C.B. 389
<i>United States-Belgium Income Tax Convention</i>	
Rev. Rul. 63-51	1963-1 C.B. 407
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 63-113	1963-1 C.B. 410
<i>United States-United Kingdom Income Tax Convention</i>	
Ct. D. 1880 (373 U.S. 49)	1963-2 C.B. 689
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 64-92	1964-1 (Part 1) C.B. 599

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Swiss Confederation Income Tax Convention</i>	
Rev. Rul. 64-206.....	1964-2 C.B. 591
<i>United States-Japan Protocol Modifying and Supplementing Income Tax Convention</i>	
Protocol [1960].....	1965-1 C.B. 611
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 65-48.....	1965-1 C.B. 613
<i>United States-Luxembourg Income Tax Convention</i>	
Treaty [1962].....	1965-1 C.B. 615
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
<i>United States-Netherlands Protocol Modifying and Supplementing Income Tax Convention</i>	
Protocol [1963].....	1965-1 C.B. 624
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
<i>United States-Netherlands Income Tax Convention</i>	
Rev. Rul. 65-16.....	1965-1 C.B. 626
<i>United States-Sweden Supplementary Income Tax Convention</i>	
Treaty [1963].....	1965-1 C.B. 626
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
<i>United States-Sweden Income Tax Convention</i>	
Rev. Rul. 65-4.....	1965-1 C.B. 630
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 65-78.....	1965-1 C.B. 630
<i>Tax Conventions and Protocols With Luxembourg, the Netherlands, Sweden, and Japan</i>	
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 65-263.....	1965-2 C.B. 561
<i>United States-Japan Protocol Modifying and Supplementing Income Tax Convention</i>	
Protocol [1962].....	1965-2 C.B. 562
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 65-218.....	1965-2 C.B. 566

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Australia Gift Tax Convention</i>	
Rev. Rul. 66-119.....	1966-1 C.B. 359
<i>United States-Finland Income Tax Convention</i>	
Rev. Rul. 66-55.....	1966-1 C.B. 360
<i>United States-Federal Republic of Germany Protocol Modifying Income Tax Convention</i>	
Protocol [1965].....	1966-1 C.B. 360
S. Ex. Rep. 7, 89th Congress	1966-1 C.B. 543
<i>Tax Protocols With Belgium and Germany</i>	
S. Ex. Rep. 7, 89th Congress	1966-1 C.B. 543
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 66-239.....	1966-2 C.B. 563
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 66-357.....	1966-2 C.B. 564
<i>United States-Netherlands Antilles Income Tax Convention</i>	
Rev. Rul. 66-362.....	1966-2 C.B. 565
<i>United States-Union of South Africa Tax Convention</i>	
Rev. Rul. 66-384.....	1966-2 C.B. 566
<i>United States-United Kingdom Income Tax Convention</i>	
T.D. 6898*	1966-2 C.B. 567
<i>United States-United Kingdom Supplementary Income Tax Protocol</i>	
Protocol [1966].....	1966-2 C.B. 582
S. Ex. Rep. 3, 89th Congress	1966-2 C.B. 1127
<i>Tax Protocols With the United Kingdom and the Netherlands</i>	
S. Ex. Rep. 3, 89th Congress	1966-2 C.B. 1127
<i>United States-Belgium Supplementary Income Tax Protocol</i>	
Protocol [1965].....	1967-1 C.B. 421
S. Ex. Rep. 7, 89th Congress	1966-1 C.B. 543
<i>United States-Swiss Confederation Income Tax Convention</i>	
Rev. Rul. 67-143.....	1967-1 C.B. 425
<i>United States-Denmark Income Tax Convention</i>	
Rev. Rul. 67-322.....	1967-2 C.B. 469
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 67-321.....	1967-2 C.B. 470

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Netherlands Supplementary Income Tax Convention</i>	
Treaty [1965].....	1967-2 C.B. 472
S. Ex. Rep. 3, 89th Congress	1966-2 C.B. 1127
<i>United States-Belgium Income Tax Convention</i>	
Extension of Protocol [1967]	1968-1 C.B. 625
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 68-173.....	1968-1 C.B. 626
<i>United States-Canada Supplementary Income Tax Convention</i>	
Supplementary Treaty [1966].....	1968-1 C.B. 628
S. Ex. Rep. 18, 90th Congress	1968-1 C.B. 724
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 68-230.....	1968-1 C.B. 629
<i>United States-Greece Supplementary Estate Tax Protocol</i>	
Supplementary Protocol [1964].....	1968-1 C.B. 631
<i>United States-Netherlands Income Tax Convention</i>	
Rev. Rul. 68-278.....	1968-1 C.B. 632
<i>United States-Trinidad and Tobago Income Tax Convention</i>	
Treaty [1966].....	1968-1 C.B. 633
S. Ex. Rep. 18, 90th Congress	1968-1 C.B. 724
<i>United States-France Income Tax Convention</i>	
Treaty [1967].....	1968-2 C.B. 691
S. Ex. Rep. 5, 90th Congress	1968-2 C.B. 881
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 68-353.....	1968-2 C.B. 705
<i>United States-Swiss Confederation Income Tax Convention</i>	
Rev. Rul. 68-646.....	1968-2 C.B. 706
<i>United States-United Kingdom Income Tax Convention</i>	
Extension to the Cayman Islands	
No Longer Applicable	1968-2 C.B. 707
<i>Tax Conventions with Brazil, France, and the Philippines</i>	
S. Ex. Rep. 5, 90th Congress	1968-2 C.B. 881
<i>United States-Belgium Income Tax Convention</i>	
Rev. Rul. 69-326.....	1969-1 C.B. 365
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 69-46.....	1969-1 C.B. 365

I. Chronological Listing—Continued

Tax Convention

Cumulative Bulletin

<i>United States-France Income Tax Convention</i>	
Withholding Regulations* (T.D. 6986)	1969-1 C.B. 365
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 69-327	1969-1 C.B. 375
<i>United States-Netherlands Income Tax Convention</i>	
Rev. Rul. 69-139	1969-1 C.B. 375
<i>United States-Norway Income Tax Convention</i>	
Rev. Rul. 69-128	1969-1 C.B. 376
<i>United States-Trinidad and Tobago Income Tax Agreement</i>	
Agreement [1968]	1969-1 C.B. 376
<i>United States-Germany Income Tax Convention</i>	
Rev. Rul. 69-593	1969-2 C.B. 277
<i>United States-Federal Republic of Germany Income Tax Convention</i>	
Rev. Rul. 70-102	1970-1 C.B. 359
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 70-196	1970-1 C.B. 359
<i>United States-Sweden Income Tax Convention</i>	
Rev. Rul. 70-134	1970-1 C.B. 359
<i>United States-Australia Income Tax Convention</i>	
Rev. Rul. 70-382	1970-2 C.B. 331
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 70-576	1970-2 C.B. 331
<i>Vienna Convention on Consular Relations</i>	
Treaty [1963]	1970-2 C.B. 331
S. Ex. Rep. 91-9	1970-2 C.B. 479
<i>United States-Finland Income Tax Convention</i>	
Treaty [1970]	1971-1 C.B. 513
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 71-174	1971-1 C.B. 522
<i>United States-Federal Republic of Germany Income Tax Convention</i>	
Rev. Rul. 71-477	1971-2 C.B. 479
<i>United States-Trinidad and Tobago Income Tax Convention</i>	
Treaty [1970]	1971-2 C.B. 479

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 71-478.....	1971-2 C.B. 490
<i>Republic of China—Shipping & Aircraft Agreement</i>	
Executive Agreement	1972-1 C.B. 437
<i>United States-France Income Tax Protocol</i>	
Protocol [1970].....	1972-1 C.B. 438
S. Ex. Rep. 92-12.....	1972-1 C.B. 673
<i>United States-Netherlands Income Tax Convention</i>	
Rev. Rul. 72-235.....	1972-1 C.B. 439
<i>United States-Pakistan Income Tax Convention</i>	
Rev. Rul. 72-301.....	1972-1 C.B. 439
<i>United States-Sweden Income Tax Convention</i>	
Rev. Rul. 72-12.....	1972-1 C.B. 440
<i>United States-Swiss Confederation Income Tax Convention</i>	
Rev. Rul. 72-131.....	1972-1 C.B. 441
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 72-21.....	1972-1 C.B. 441
<i>United States-United Kingdom of Great Britain and Northern Ireland Death Tax Convention</i>	
Rev. Rul. 72-189.....	1972-1 C.B. 442
<i>Tax Convention with Japan and Tax Protocol with France</i>	
S. Ex. Rep. 92-12.....	1972-1 C.B. 673
<i>United States-Australia Income Tax Convention</i>	
Rev. Rul. 72-624.....	1972-2 C.B. 659
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 72-460.....	1972-2 C.B. 659
<i>United States-Federal Republic of Germany Income Tax Convention</i>	
Rev. Rul. 72-437.....	1972-2 C.B. 660
<i>United States-Germany Income Tax Convention</i>	
Rev. Rul. 72-418.....	1972-2 C.B. 661
<i>United States-Switzerland Income Tax Convention</i>	
Rev. Rul. 72-378.....	1972-2 C.B. 662
<i>United States-Belgium Income Tax Convention</i>	
Treaty [1970].....	1973-1 C.B. 619

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Japan Income Tax Convention</i>	
Treaty [1971].....	1973-1 C.B. 630
S. Ex. Rep. 92-12.....	1973-1 C.B. 642
Treasury Technical Explanation	1973-1 C.B. 653
<i>United States-Norway Income and Property Tax Convention</i>	
Treaty [1971].....	1973-1 C.B. 669
S. Ex. Rep. 92-30.....	1973-1 C.B. 682
Treasury Technical Explanation	1973-1 C.B. 693
<i>United States-Belgium Income Tax Convention</i>	
Rev. Rul. 73-606.....	1973-2 C.B. 434
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 73-562.....	1973-2 C.B. 434
<i>United States-Swiss Confederation Income Tax Convention</i>	
Rev. Rul. 73-354.....	1973-2 C.B. 435
<i>United States-Swiss Confederation Income Tax Convention</i>	
Rev. Rul. 73-419.....	1973-2 C.B. 436
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 74-174.....	1974-1 C.B. 371
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 74-239.....	1974-1 C.B. 372
<i>United States-Federal Republic of Germany Income Tax Convention</i>	
Rev. Rul. 74-92.....	1974-1 C.B. 373
<i>United States-Norway Income Tax Convention</i>	
Rev. Rul. 74-163.....	1974-1 C.B. 374
<i>United States-Swiss Confederation Income Tax Convention</i>	
Rev. Rul. 74-63.....	1974-1 C.B. 374
<i>United States-Swiss Confederation Income Tax Convention</i>	
Rev. Rul. 74-275.....	1974-1 C.B. 376
<i>United States-Australia Income Tax Convention</i>	
Rev. Rul. 74-541.....	1974-2 C.B. 411
<i>United States-Belgium Income Tax Convention</i>	
Rev. Rul. 74-525.....	1974-2 C.B. 411
<i>United States-Belgium Income Tax Convention</i>	
Rev. Rul. 74-526.....	1974-2 C.B. 412

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 75-131.....	1975-1 C.B. 389
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 75-10.....	1975-1 C.B. 389
<i>United States-Netherlands Income Tax Convention</i>	
Rev. Rul. 75-118.....	1975-1 C.B. 390
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 75-402.....	1975-2 C.B. 511
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 75-489.....	1975-2 C.B. 511
<i>United States-Italy Income Tax Convention</i>	
Agreement [1974] (Continuation of Convention).....	1975-2 C.B. 512
<i>United States-Swiss Confederation Income Tax Convention</i>	
Rev. Rul. 75-454.....	1975-2 C.B. 512
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 76-19.....	1976-1 C.B. 441
<i>United States-Iceland Income and Capital Tax Convention</i>	
Treaty [1975].....	1976-1 C.B. 442
S. Ex. Rep. 94-15.....	1976-1 C.B. 453
Treasury Technical Explanation	1976-1 C.B. 456
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 76-170.....	1976-1 C.B. 470
<i>United States-Netherlands Estate Tax Convention</i>	
Treaty [1969].....	1976-1 C.B. 471
S. Ex. Rep. 91-24.....	1976-1 C.B. 476
Treasury Technical Explanation	1976-1 C.B. 477
<i>United States-Union of Soviet Socialist Republics Income Tax Convention</i>	
Treaty [1973].....	1976-2 C.B. 463
S. Ex. Rep. 94-19.....	1976-2 C.B. 467
<i>United States-Australia Income Tax Convention</i>	
Rev. Rul. 76-322.....	1976-2 C.B. 487
<i>United States-Belgium Income Tax Convention</i>	
Rev. Rul. 76-330.....	1976-2 C.B. 488

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>Republic of Chile—Shipping & Aircraft Agreement</i>	
Executive Agreement	1976-2 C.B. 489
<i>United States-Federal Republic of Germany Income Tax Convention</i>	
Rev. Rul. 76-435.....	1976-2 C.B. 490
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 76-567.....	1976-2 C.B. 491
<i>United States-Netherlands Income Tax Convention</i>	
Rev. Rul. 76-568.....	1976-2 C.B. 492
<i>United States-Romania Income Tax Convention</i>	
Treaty [1973].....	1976-2 C.B. 492
S. Ex. Rep. 94-15.....	1976-2 C.B. 502
Treasury Technical Explanation	1976-2 C.B. 504
<i>United States-United Kingdom Income Tax Convention</i>	
Convention Not Applicable to Southern Rhodesia or to Yemen...	1976-2 C.B. 517
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 77-45.....	1977-1 C.B. 413
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 77-174.....	1977-1 C.B. 414
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 77-62.....	1977-1 C.B. 414
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 77-175.....	1977-1 C.B. 415
<i>United States-Poland Income Tax Convention</i>	
Treaty [1974].....	1977-1 C.B. 416
S. Ex. Rep. 94-15.....	1977-1 C.B. 425
Treasury Technical Explanation	1977-1 C.B. 427
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 77-242.....	1977-2 C.B. 489
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 77-269.....	1977-2 C.B. 490
<i>United States-Federal Republic of Germany Income Tax Convention</i>	
Rev. Rul. 77-289.....	1977-2 C.B. 490

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Netherlands Income Tax Convention as Extended to the Netherlands Antilles</i>	
Rev. Rul. 77-435.....	1977-2 C.B. 491
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 79-28.....	1979-1 C.B. 457
<i>United States-Netherlands (Antilles) Income Tax Convention</i>	
Rev. Rul. 79-65.....	1979-1 C.B. 458
<i>United States-Swiss Confederation Income Tax Convention</i>	
Rev. Rul. 79-56.....	1979-1 C.B. 459
<i>United States-France Income Tax Protocol</i>	
Protocol [1978].....	1979-2 C.B. 411
S. Ex. Rep. 96-4.....	1979-2 C.B. 416
Treasury Technical Explanation.....	1979-2 C.B. 428
<i>United States-Republic of Korea Income Tax Convention</i>	
Treaty [1976].....	1979-2 C.B. 435
S. Ex. Rep. 96-7.....	1979-2 C.B. 447
Treasury Technical Explanation.....	1979-2 C.B. 458
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 80-51.....	1980-1 C.B. 333
<i>United States-Hungary Income Tax Convention</i>	
Treaty [1979].....	1980-1 C.B. 333
S. Ex. Rep. 96-8.....	1980-1 C.B. 342
Treasury Technical Explanation.....	1980-1 C.B. 354
<i>United States-Italy Income Tax Convention</i>	
Rev. Rul. 80-15.....	1980-1 C.B. 365
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 80-36.....	1980-1 C.B. 366
<i>United States-Japan Income Tax Convention</i>	
Rev. Rul. 80-98.....	1980-1 C.B. 368
<i>United States-United Kingdom Estate and Gift Tax Convention</i>	
Treaty [1978].....	1980-1 C.B. 369
S. Ex. Rep. 96-6.....	1980-1 C.B. 375
Treasury Technical Explanation.....	1980-1 C.B. 385
<i>United States-United Kingdom Income Tax Convention</i>	
Treaty [1975].....	1980-1 C.B. 394
Protocol [1976].....	1980-1 C.B. 407
Second Protocol [1977].....	1980-1 C.B. 409

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
Third Protocol [1979].....	1980-1 C.B. 409
S. Ex. Rep. 95-18.....	1980-1 C.B. 411
S. Ex. Rep. 96-5.....	1980-1 C.B. 440
Treasury Technical Explanation	1980-1 C.B. 455
Treasury Technical Explanation of Third Protocol	1980-1 C.B. 479
<i>United States-Republic of Austria Income Tax Convention</i>	
Rev. Rul. 80-304.....	1980-2 C.B. 391
<i>United States-France Estate, Inheritance, and Gift Tax Convention</i>	
Treaty [1978].....	1980-2 C.B. 391
S. Ex. Rep. 96-3.....	1980-2 C.B. 397
Treasury Technical Explanation	1980-2 C.B. 405
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 80-243.....	1980-2 C.B. 413
<i>United States-Netherlands Income Tax Convention</i>	
Rev. Rul. 81-132.....	1981-1 C.B. 603
<i>United States-Polish People's Republic Income Tax Convention</i>	
Rev. Rul. 81-78.....	1981-1 C.B. 604
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 81-79.....	1981-1 C.B. 605
<i>United States-Switzerland Estate and Inheritance Tax Convention</i>	
Rev. Rul. 81-303.....	1981-2 C.B. 255
<i>United States-Arab Republic of Egypt Income Tax Convention</i>	
Treaty [1980].....	1982-1 C.B. 219
S. Ex. Rep. 97-27.....	1982-1 C.B. 230
Treasury Technical Explanation	1982-1 C.B. 243
<i>United States-Jamaica Income Tax Convention</i>	
Treaty [1980].....	1982-1 C.B. 257
Protocol [1981].....	1982-1 C.B. 271
S. Ex. Rep. 97-40.....	1982-1 C.B. 274
Treasury Technical Explanation	1982-1 C.B. 291
<i>United States-Kingdom of Morocco Income Tax Convention</i>	
Treaty [1977].....	1982-2 C.B. 405
S. Ex. Rep. 97-31.....	1982-2 C.B. 415
Treasury Technical Explanation	1982-2 C.B. 427
<i>United States-Norway Protocol Amending Income Tax Convention</i>	
Protocol [1980].....	1982-2 C.B. 440
S. Ex. Rep. 97-32.....	1982-2 C.B. 444

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
Treasury Technical Explanation	1982-2 C.B. 454
<i>United States-Arab Republic of Egypt Income Tax Convention</i>	
Rev. Rul. 83-11.....	1983-1 C.B. 367
<i>United States-Republic of Korea Income Tax Convention</i>	
Rev. Rul. 83-11.....	1983-1 C.B. 367
<i>United States-Kingdom of Morocco Income Tax Convention</i>	
Rev. Rul. 83-11.....	1983-1 C.B. 367
<i>United States-Philippines Income Tax Convention</i>	
Rev. Rul. 83-144.....	1983-2 C.B. 295
<i>United States-Austria Income Tax Convention</i>	
Rev. Rul. 84-84.....	1984-1 C.B. 307
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 84-21.....	1984-1 C.B. 307
<i>United States-Polish People's Republic Income Tax Convention</i>	
Rev. Rul. 84-17.....	1984-1 C.B. 308
<i>United States-France Income Tax Convention</i>	
Rev. Rul. 84-174.....	1984-2 C.B. 339
<i>United States-Malta Income Tax Convention</i>	
Treaty [1980].....	1984-2 C.B. 339
S. Ex. Rep. 97-30.....	1984-2 C.B. 351
Treasury Technical Explanation	1984-2 C.B. 366
<i>United States-Netherlands (Antilles) Income Tax Convention</i>	
Rev. Rul. 84-152.....	1984-2 C.B. 381
<i>United States-Netherlands (Antilles) Income Tax Convention</i>	
Rev. Rul. 84-153.....	1984-2 C.B. 383
<i>United States-Philippines Income Tax Convention</i>	
Treaty [1976].....	1984-2 C.B. 384
S. Ex. Rep. 97-39.....	1984-2 C.B. 398
Treasury Technical Explanation	1984-2 C.B. 412
<i>United States-Canada Income Tax Convention</i>	
Rev. Rul. 85-76.....	1985-1 C.B. 409
<i>United States-Netherlands (Antilles) Income Tax Convention</i>	
Rev. Rul. 85-163.....	1985-2 C.B. 349

I. Chronological Listing—Continued

Tax Convention

Cumulative Bulletin

United States-Australia Income Tax Convention

Treaty [1982].....	1986-2 C.B. 220
S. Ex. Rep. 98-16.....	1986-2 C.B. 229
Treasury Technical Explanation	1986-2 C.B. 246

United States-Canada Income Tax Convention

Treaty [1980].....	1986-2 C.B. 258
Protocol [1983].....	1986-2 C.B. 270
Second Protocol [1984]	1986-2 C.B. 274
Treasury Technical Explanation	1986-2 C.B. 275

United States-Netherlands Income Tax Convention

Rev. Rul. 86-156.....	1986-2 C.B. 297
-----------------------	-----------------

United States-United Kingdom Income Tax Convention

Rev. Rul. 86-145.....	1986-2 C.B. 297
-----------------------	-----------------

Rev. Proc. 87-8 [Income Affected by Treaty]

(United States Tax Conventions with Belgium, People's Republic of China, Cyprus, Egypt, Finland, France, Iceland, Japan, Korea, Morocco, Netherlands, Norway, Pakistan, Philippines, Poland, Romania, Trinidad and Tobago)	1987-1 C.B. 366
--	-----------------

Rev. Proc. 87-9 [Income Affected by Treaty]

(United States Tax Conventions with Austria, Belgium, People's Republic of China, Denmark, Egypt, Federal Republic of Germany, Finland, France, Greece, Hungary, Iceland, Ireland, Italy, Jamaica, Japan, Korea, Luxembourg, Netherlands, Norway, Pakistan, Philippines, Poland, Romania, Sweden, Switzerland, Trinidad and Tobago, Union of Soviet Socialist Republics, United Kingdom)	1987-1 C.B. 368
--	-----------------

United States-Japan Income Tax Convention

Rev. Rul. 87-40.....	1987-1 C.B. 372
----------------------	-----------------

United States-Barbados Agreement for the Exchange of Information with Respect to Taxes

Executive Agreement [1984].....	1987-2 C.B. 296
---------------------------------	-----------------

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Canada Income Tax Convention</i>	
Treasury Technical Explanation	1987-2 C.B. 298
<i>United States-France Income Tax Convention</i>	
Protocol [1984].....	1987-2 C.B. 326
<i>United States-Grenada Agreement for the Exchange of Information with Respect to Taxes</i>	
Executive Agreement [1986].....	1987-2 C.B. 329
<i>United States-Jamaica Agreement for the Exchange of Information with Respect to Taxes</i>	
Executive Agreement [1986].....	1987-2 C.B. 332
<i>United States-Netherlands (Antilles) Income Tax Convention</i>	
Rev. Rul. 87-79.....	1987-2 C.B. 334
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Proc. 87-44	1987-2 C.B. 335
<i>Tax Implementation Agreement Between United States of America and American Samoa</i>	
Executive Agreement [1988].....	1988-1 C.B. 408
<i>United States—The People's Republic of China Income Tax Convention</i>	
Treaty [1984].....	1988-1 C.B. 414
Protocol [1984].....	1988-1 C.B. 421
Second Protocol [1986].....	1988-1 C.B. 422
S. Ex. Rep. 99-7.....	1988-1 C.B. 423
S. Ex. Rep. 99-15.....	1988-1 C.B. 445
Treasury Technical Explanation	1988-1 C.B. 447
<i>Argentina—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-1 C.B. 456
<i>Bahamas—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-1 C.B. 458
<i>Belgium—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-1 C.B. 459
<i>Bolivia—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-1 C.B. 460
<i>Colombia—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-1 C.B. 461

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>Denmark—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-1 C.B. 462
<i>El Salvador—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-1 C.B. 463
<i>Liberia—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-1 C.B. 463
<i>Singapore—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-1 C.B. 464
<i>Sweden—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-1 C.B. 466
<i>Venezuela—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-1 C.B. 467
<i>Greece—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-2 C.B. 366
<i>Panama—Shipping & Aircraft Agreement</i>	
Executive Agreement	1988-2 C.B. 366
<i>United States-Bermuda Convention Relating to Insurance Enterprises and Mutual Assistance</i>	
Treaty [1986].....	1989-1 C.B. 326
Treasury Technical Explanation	1989-1 C.B. 334
<i>United States-Government of the United Kingdom of Great Britain and Northern Ireland (on Behalf of the Government of Bermuda) Agreement for the Exchange of Information with Respect to Taxes</i>	
Executive Agreement [1988].....	1989-1 C.B. 340
<i>United States-Guam Tax Implementation Agreement</i>	
Executive Agreement [1989].....	1989-1 C.B. 342
<i>United States-Virgin Islands Tax Implementation Agreement</i>	
Executive Agreement [1987].....	1989-1 C.B. 347
<i>United States-United Kingdom Income Tax Convention</i>	
Rev. Rul. 89-5.....	1989-1 C.B. 353
<i>United States-Cyprus Income Tax Convention</i>	
Treaty [1984].....	1989-2 C.B. 280
S. Ex. Rep. 99-8.....	1989-2 C.B. 291
Treasury Technical Explanation	1989-2 C.B. 314

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<i>United States-Dominican Republic Agreement for the Exchange of Information with Respect to Taxes</i>	
Executive Agreement [1989].....	1989-2 C.B. 329
<i>Cyprus—Shipping & Aircraft Agreement</i>	
Executive Agreement	1989-2 C.B. 332
<i>Finland—Shipping & Aircraft Agreement</i>	
Executive Agreement	1989-2 C.B. 334
<i>Peru—Shipping & Aircraft Agreement</i>	
Executive Agreement	1989-2 C.B. 335
<i>St. Vincent and the Grenadines, West Indies—Shipping & Aircraft Agreement</i>	
Executive Agreement	1989-2 C.B. 336
<i>Taiwan—Shipping & Aircraft Agreement</i>	
Executive Agreement	1989-2 C.B. 337
<i>United States-United Mexican States Agreement for the Exchange of Information with Respect to Taxes</i>	
Executive Agreement [1989].....	1990-1 C.B. 196
<i>United States-Commonwealth of Puerto Rico Tax Coordination Agreement</i>	
Executive Agreement [1989].....	1990-1 C.B. 199
<i>United States-New Zealand Income Tax Convention</i>	
Treaty [1982].....	1990-2 C.B. 274
Protocol [1982].....	1990-2 C.B. 284
S. Ex. Rep. 98-15.....	1990-2 C.B. 285
Treasury Technical Explanation	1990-2 C.B. 303
<i>United States-Switzerland Estate & Inheritance Tax Convention</i>	
Rev. Rul. 90-101.....	1990-2 C.B. 315
<i>India—Shipping & Aircraft Agreement</i>	
Executive Agreement	1990-2 C.B. 316
<i>Isle of Man—Shipping & Aircraft Agreement</i>	
Executive Agreement	1990-2 C.B. 317
<i>Japan—Shipping & Aircraft Agreement</i>	
Executive Agreement	1990-2 C.B. 318
<i>Malaysia—Shipping & Aircraft Agreement</i>	
Executive Agreement	1990-2 C.B. 319

I. Chronological Listing—Continued

Tax Convention	Cumulative Bulletin
<hr/>	
<i>Marshall Islands—Shipping & Aircraft Agreement</i>	
Executive Agreement	1990-2 C.B. 321
<i>Mexico—Shipping & Aircraft Agreement</i>	
Executive Agreement	1990-2 C.B. 322
<i>Singapore—Shipping & Aircraft Agreement</i>	
Executive Agreement	1990-2 C.B. 323

II. Country Listing

Tax Convention	Cumulative Bulletin
<i>American Samoa</i>	
Tax Implementation Agreement [1988] ..	1988-1 C.B. 408
<i>Argentina</i>	
Shipping & Aircraft Agreement.....	1988-1 C.B. 456
<i>Australia</i>	
Withholding Regulations* (T.D. 6108).....	1954-2 C.B. 614
Estate Tax Treaty [1953].....	1957-1 C.B. 633
Gift Tax Treaty [1953].....	1957-1 C.B. 637
Rev. Rul. 58-248	1958-1 C.B. 621
Income Tax Treaty [1953].....	1958-2 C.B. 1029
Rev. Rul. 66-119	1966-1 C.B. 359
Rev. Rul. 70-382	1970-2 C.B. 331
Rev. Rul. 72-624	1972-2 C.B. 659
Rev. Rul. 74-541	1974-2 C.B. 411
Rev. Rul. 76-322	1976-2 C.B. 487
Income Tax Treaty [1982].....	1986-2 C.B. 220
S. Ex. Rep. 98-16	1986-2 C.B. 229
Treasury Technical Explanation.....	1986-2 C.B. 246
<i>Austria</i>	
Income Tax Treaty [1956].....	1957-2 C.B. 985
S. Ex. Rep. 12, 85th Congress.....	1957-2 C.B. 1065
Regulations* (T.D. 6322).....	1958-2 C.B. 1038
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 80-304	1980-2 C.B. 391
Rev. Rul. 84-84	1984-1 C.B. 307
Rev. Proc. 87-9.....	1987-1 C.B. 368
<i>Bahamas</i>	
Shipping & Aircraft Agreement.....	1988-1 C.B. 458
<i>Barbados</i>	
Executive Agreement for the Exchange of Information with Respect to Taxes [1984]	1987-2 C.B. 296

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
<i>Belgian Congo</i>	
Extension of Belgium Income Tax Treaty—Supplementary Treaty [1957].....	1960-2 C.B. 625
<i>Belgium</i>	
Withholding Regulations* (T.D. 6056).....	1954-1 C.B. 132
Income Tax Treaty [1948].....	1954-2 C.B. 626
Rev. Rul. 55-617	1955-2 C.B. 774
Regulations* (TD. 6160).....	1956-1 C.B. 815
Rev. Rul. 59-56	1959-1 C.B. 737
T.D. 6438*	1960-1 C.B. 739
Withholding Regulations* (T.D. 6469).....	1960-1 C.B. 752
Supplementary Income Tax Treaty [1957]—Extension of Treaty to Belgian Congo and Ruanda-Urundi	1960-2 C.B. 625
Rev. Rul. 63-51	1963-1 C.B. 407
S. Ex. Rep. 7, 89th Congress	1966-1 C.B. 543
Supplementary Income Tax Protocol [1965].....	1967-1 C.B. 421
Extension of Protocol [1967].....	1968-1 C.B. 625
Rev. Rul. 69-326	1969-1 C.B. 365
Income Tax Treaty [1970]	1973-1 C.B. 619
Rev. Rul. 73-606	1973-2 C.B. 434
Rev. Rul. 74-525	1974-2 C.B. 411
Rev. Rul. 74-526	1974-2 C.B. 412
Rev. Rul. 76-330	1976-2 C.B. 488
Rev. Proc. 87-8.....	1987-1 C.B. 366
Rev. Proc. 87-9.....	1987-1 C.B. 368
Shipping & Aircraft Agreement.....	1988-1 C.B. 459
<i>Bermuda</i>	
Treaty Relating to Insurance Enterprises and Mutual Assistance [1986]....	1989-1 C.B. 326
Treasury Technical Explanation.....	1989-1 C.B. 334
Government of the United Kingdom of Great Britain and Northern Ireland Agreement for the Exchange of Information with Respect to Taxes—Executive Agreement on Behalf of the Government of Bermuda [1988].....	1989-1 C.B. 340
<i>Bolivia</i>	
Shipping & Aircraft Agreement.....	1988-1 C.B. 460

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
<i>Canada</i>	
Reciprocal Tax Treaty [1936] (Ruling No. 8910).....	1937-2 C.B. 539
Regulations* (Ruling No. 8984— T.D. 4766).....	1937-2 C.B. 158
Withholding Rate (Ruling No. 8983— Mim. 4672).....	1937-2 C.B. 145
Canadian Nominees and Agents (Ruling No. 9086—I.T. 3144).....	1937-2 C.B. 147
Withholding at Source (Ruling No. 9459—I.T. 3206).....	1938-2 C.B. 180
Regulations* (Ruling No. 9690— T.D. 4883).....	1939-1 C.B. 147
Dividends (Ruling No. 9833— G.C.M. 21227).....	1939-1 C.B. 191
Regulations (Ruling No. 10713— T.D. 5046).....	1941-1 C.B. 260
Information Returns (Ruling No. 10803—G.C.M. 22820).....	1941-2 C.B. 149
Double Taxation Treaty and Protocol [1942] (Ruling No. 11198).....	1942-2 C.B. 337
Withholding Regulations* (Ruling No. 11142—T.D. 5157).....	1942-2 C.B. 137
Regulations* (Ruling No. 11308— T.D. 5206).....	1943 C.B. 526
Regulations (Ruling No. 12064— T.D. 5455).....	1945 C.B. 381
Procedure (Ruling No. 12065— Mim. 5872).....	1945 C.B. 396
Estate Tax Procedure and Forms (Ruling No. 12512—Mim. 6117).....	1947-1 C.B. 150
Extension to Newfoundland (Ruling No. 13146—I.T. 3965).....	1949-2 C.B. 58
Regulations under Amended Treaty* (T.D. 6047).....	1953-2 C.B. 59
Rev. Rul. 54-119.....	1954-1 C.B. 156
Estate Tax Treaty [1944].....	1954-2 C.B. 633
Rev. Rul. 54-407.....	1954-2 C.B. 657
Income Tax Treaty [1942].....	1955-1 C.B. 624
Protocol [1950].....	1955-1 C.B. 631
Rev. Rul. 55-200.....	1955-1 C.B. 633
Rev. Rul. 55-282.....	1955-1 C.B. 634
Rev. Rul. 56-446.....	1956-2 C.B. 1065
Regulations* (T.D. 6260).....	1957-2 C.B. 992
Rev. Rul. 57-330.....	1957-2 C.B. 1013
Supplementary Income Tax Treaty [1956].....	1957-2 C.B. 1014
S. Ex. Rep. 12, 85th Congress.....	1957-2 C.B. 1065

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
Rev. Rul. 58-247	1958-1 C.B. 623
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 61-103	1961-1 C.B. 853
T.D. 6576	1961-2 C.B. 289
Rev. Rul. 63-113	1963-1 C.B. 410
Rev. Rul. 65-263	1965-2 C.B. 561
Rev. Rul. 66-239	1966-2 C.B. 563
Rev. Rul. 68-173	1968-1 C.B. 626
Supplementary Income Tax Treaty	
[1966]	1968-1 C.B. 628
S. Ex. Rep. 18, 90th Congress	1968-1 C.B. 724
Rev. Rul. 69-46	1969-1 C.B. 365
Rev. Rul. 70-576	1970-2 C.B. 331
Rev. Rul. 72-460	1972-2 C.B. 659
Rev. Rul. 73-562	1973-2 C.B. 434
Rev. Rul. 74-174	1974-1 C.B. 371
Rev. Rul. 74-239	1974-1 C.B. 372
Rev. Rul. 76-19	1976-1 C.B. 441
Rev. Rul. 77-45	1977-1 C.B. 413
Rev. Rul. 77-174	1977-1 C.B. 414
Rev. Rul. 85-76	1985-1 C.B. 409
Income Tax Treaty [1980]	1986-2 C.B. 258
Protocol [1983]	1986-2 C.B. 270
Second Protocol [1984]	1986-2 C.B. 274
Treasury Technical Explanation	1986-2 C.B. 275
Treasury Technical Explanation	1987-2 C.B. 298

Cayman Islands

Extension of U.K. Income Tax Convention—Extension No Longer Applicable	1968-2 C.B. 707
--	-----------------

Chile

Shipping & Aircraft Agreement	1976-2 C.B. 489
-------------------------------------	-----------------

China

Shipping & Aircraft Agreement	1972-1 C.B. 437
Rev. Proc. 87-8	1987-1 C.B. 366
Rev. Proc. 87-9	1987-1 C.B. 368
Income Tax Treaty [1984]	1988-1 C.B. 414
Protocol [1984]	1988-1 C.B. 421
Second Protocol [1986]	1988-1 C.B. 422
S. Ex. Rep. 99-7	1988-1 C.B. 423
S. Ex. Rep. 99-15	1988-1 C.B. 445
Treasury Technical Explanation	1988-1 C.B. 447

II. Country Listing—Continued

Tax Convention

Cumulative Bulletin

Columbia

Shipping & Aircraft Agreement..... 1988-1 C.B. 461

Cyprus

Rev. Proc. 87-8..... 1987-1 C.B. 366
 Income Tax Treaty [1984]..... 1989-2 C.B. 280
 S. Ex. Rep. 99-8 1989-2 C.B. 291
 Treasury Technical Explanation..... 1989-2 C.B. 314
 Shipping & Aircraft Agreement..... 1989-2 C.B. 332

Denmark

Withholding Regulations * (Ruling
 No. 13055—T.D. 5692)..... 1949-1 C.B. 104
 Regulations 111 Amended (Ruling
 No. 13131—T.D. 5709)..... 1949-2 C.B. 56
 Regulations * (Ruling No. 13326—
 T.D. 5777)..... 1950-1 C.B. 76
 Rev. Rul. 59-56 1959-1 C.B. 737
 Rev. Rul. 67-322 1967-2 C.B. 469
 Rev. Proc. 87-9..... 1987-1 C.B. 368
 Shipping & Aircraft Agreement..... 1988-1 C.B. 462

Dominican Republic

Executive Agreement for the Ex-
 change of Information with Respect
 to Taxes [1989] 1989-2 C.B. 329

Egypt

Income Tax Treaty [1980]..... 1982-1 C.B. 219
 S. Ex. Rep. 97-27 1982-1 C.B. 230
 Treasury Technical Explanation..... 1982-1 C.B. 243
 Rev. Rul. 83-11 1983-1 C.B. 367
 Rev. Proc. 87-8..... 1987-1 C.B. 366
 Rev. Proc. 87-9..... 1987-1 C.B. 368

El Salvador

Shipping & Aircraft Agreement..... 1988-1 C.B. 463

Finland

Withholding Regulations * (T.D. 6030).... 1953-2 C.B. 185
 Regulations * (T.D. 6202)..... 1956-2 C.B. 1067
 Estate Tax Treaty [1952]..... 1957-1 C.B. 641
 Rev. Rul. 59-56 1959-1 C.B. 737
 Rev. Rul. 66-55 1966-1 C.B. 360
 Income Tax Treaty [1970]..... 1972-1 C.B. 513

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
Rev. Proc. 87-8.....	1987-1 C.B. 366
Rev. Proc. 87-9.....	1987-1 C.B. 368
Shipping & Aircraft Agreement.....	1989-2 C.B. 344
<i>France</i>	
Double Taxation Treaty and Protocol [1932] (Ruling No. 7631).....	XIV-2 (1935) C.B. 535
Exempt Income* (Ruling No. 8827— T.D. 4746).....	1937-2 C.B. 64
Article IX Exemption (Ruling No. 9340—I.T. 3188).....	1938-1 C.B. 115
Regulations (Ruling No. 9672— T.D. 4880).....	1939-1 C.B. 85
Withholding Exemption (Ruling No. 10731—I.T. 3480).....	1941-1 C.B. 262
Double Taxation Treaty and Protocol [1939] (Ruling No. 12025).....	1945 C.B. 522
Withholding Exemption* (Ruling No. 11993—T.D. 5443).....	1945 C.B. 231
Regulations* (Ruling No. 12265— T.D. 5499).....	1946-1 C.B. 134
Rev. Rul. 55-508	1955-2 C.B. 775
Estate Tax Treaty [1946].....	1956-1 C.B. 837
Protocol [1948].....	1956-1 C.B. 845
Rev. Rul. 56-251	1956-1 C.B. 846
Withholding Regulations* (T.D. 6273).....	1957-2 C.B. 1020
Supplementary Income Tax Treaty [1956].....	1957-2 C.B. 1030
Rev. Rul. 58-63	1958-1 C.B. 624
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 60-313	1960-2 C.B. 627
T.D. 5499	1960-2 C.B. 629
Rev. Rul. 64-92	1964-1 (Part 1) C.B. 599
Rev. Rul. 66-357	1966-2 C.B. 564
Rev. Rul. 67-321	1967-2 C.B. 470
Rev. Rul. 68-230	1968-1 C.B. 629
Income Tax Treaty [1967]	1968-2 C.B. 691
S. Ex. Rep. 5, 90th Congress	1968-1 C.B. 881
Rev. Rul. 68-353	1968-2 C.B. 705
Withholding Regulations* (T.D. 6986).....	1969-1 C.B. 365
Rev. Rul. 71-174	1971-1 C.B. 522
Income Tax Protocol [1970]	1972-1 C.B. 438
S. Ex. Rep. 92-12	1972-1 C.B. 673
Rev. Rul. 75-131	1975-1 C.B. 389
Rev. Rul. 75-402	1975-2 C.B. 511
Rev. Rul. 75-489	1975-2 C.B. 511
Rev. Rul. 77-62	1977-1 C.B. 414
Income Tax Protocol [1978]	1979-2 C.B. 411

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
S. Ex. Rep. 96-4	1979-2 C.B. 416
Treasury Technical Explanation.....	1979-2 C.B. 458
Rev. Rul. 80-51	1980-1 C.B. 333
Estate, Inheritance, and Gift Tax	
Treaty [1978].....	1980-2 C.B. 391
S. Ex. Rep. 96-3	1980-2 C.B. 397
Treasury Technical Explanation.....	1980-2 C.B. 405
Rev. Rul. 84-21	1984-1 C.B. 307
Rev. Rul. 84-174	1984-2 C.B. 339
Rev. Proc. 87-8.....	1987-1 C.B. 366
Rev. Proc. 87-9.....	1987-1 C.B. 368
Income Tax Protocol [1984]	1987-2 C.B. 326
<i>Germany</i>	
Income Tax Treaty [1954].....	1955-1 C.B. 635
Withholding Regulations* (T.D. 6122).....	1955-1 C.B. 641
Rev. Rul. 59-56	1959-1 C.B. 737
Income Tax Protocol [1965]	1966-1 C.B. 360
S. Ex. Rep. 7, 89th Congress.....	1966-1 C.B. 543
Rev. Rul. 69-593	1969-2 C.B. 277
Rev. Rul. 70-102	1970-1 C.B. 359
Rev. Rul. 71-477	1971-2 C.B. 479
Rev. Rul. 72-437	1972-2 C.B. 660
Rev. Rul. 72-418	1972-2 C.B. 661
Rev. Rul. 74-92	1974-1 C.B. 373
Rev. Rul. 76-435	1976-2 C.B. 490
Rev. Rul. 77-289	1977-2 C.B. 490
Rev. Proc. 87-9.....	1987-1 C.B. 368
<i>Greece</i>	
Withholding Regulations* (T.D. 6109).....	1954-2 C.B. 638
Estate Tax Treaty [1950].....	1957-1 C.B. 645
Estate Tax Protocol [1953].....	1957-1 C.B. 648
Income Tax Treaty [1950].....	1958-2 C.B. 1054
Income Tax Protocol [1953]	1958-2 C.B. 1059
Rev. Rul. 59-56	1959-1 C.B. 737
Supplementary Estate Tax Protocol	
[1964].....	1968-1 C.B. 631
Rev. Proc. 87-9.....	1987-1 C.B. 368
Shipping & Aircraft Agreement.....	1988-2 C.B. 366
<i>Grenada</i>	
Executive Agreement for the Ex-	
change of Information with Respect	
to Taxes [1986]	1987-2 C.B. 329

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
<i>Guam</i>	
Tax Implementation Agreement [1989] ..	1989-1 C.B. 342
<i>Honduras</i>	
Income Tax Treaty [1956]	1957-2 C.B. 1033
Withholding Regulations* (T.D. 6264)	1957-2 C.B. 1040
Rev. Rul. 59-56	1959-1 C.B. 737
<i>Hungary</i>	
Income Tax Treaty [1979]	1980-1 C.B. 333
S. Ex. Rep. 96-8	1980-1 C.B. 342
Treasury Technical Explanation	1980-1 C.B. 354
Rev. Proc. 87-9	1987-1 C.B. 368
<i>Iceland</i>	
Income and Capital Tax Treaty [1975]	1976-1 C.B. 442
S. Ex. Rep. 94-15	1976-1 C.B. 453
Treasury Technical Explanation	1976-1 C.B. 456
Rev. Proc. 87-8	1987-1 C.B. 366
Rev. Proc. 87-9	1987-1 C.B. 368
<i>India</i>	
Shipping & Aircraft Agreement	1990-2 C.B. 316
<i>Ireland</i>	
Withholding Regulations* (Ruling No. 13817—T.D. 5897)	1952-1 C.B. 89
Rev. Rul. 55-356	1955-1 C.B. 673
Estate Tax Treaty [1949]	1957-1 C.B. 650
Income Tax Treaty [1949]	1958-2 C.B. 1060
Rev. Proc. 87-9	1987-1 C.B. 368
<i>Isle of Man</i>	
Shipping & Aircraft Agreement	1990-2 C.B. 317
<i>Italy</i>	
Estate and Inheritance Tax Treaty [1955]	1956-2 C.B. 1089
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1092
Income Tax Treaty [1955]	1956-2 C.B. 1096
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1101
Regulations* (T.D. 6215)	1956-2 C.B. 1105
Rev. Rul. 59-56	1959-1 C.B. 737

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
Agreement for Continuation of Income Tax Treaty [1974].....	
Rev. Rul. 80-15.....	1975-2 C.B. 512
Rev. Proc. 87-9.....	1980-1 C.B. 365
	1987-1 C.B. 368
<i>Jamaica</i>	
Income Tax Treaty [1980].....	1982-1 C.B. 257
Protocol [1981].....	1982-1 C.B. 271
S. Ex. Rep. 97-40.....	1982-1 C.B. 274
Treasury Technical Explanation.....	1982-1 C.B. 291
Rev. Proc. 87-9.....	1987-1 C.B. 368
Executive Agreement for Exchange of Information with Respect to Taxes [1986].....	1987-2 C.B. 332
<i>Japan</i>	
Estate, Inheritance and Gift Tax Treaty [1954].....	
Income Tax Treaty [1954].....	1955-1 C.B. 654
Withholding Regulations* (T.D. 6130).....	1955-1 C.B. 658
Rev. Rul. 55-472.....	1955-1 C.B. 665
Income Tax Protocol [1957].....	1955-2 C.B. 776
S. Ex. Rep. 12, 85th Congress.....	1957-2 C.B. 1051
Rev. Rul. 59-56.....	1957-2 C.B. 1065
Rev. Rul. 60-23.....	1959-1 C.B. 737
Supplemental Protocol [1960].....	1960-1 C.B. 754
S. Ex. Rep. 10, 88th Congress.....	1965-1 C.B. 611
Rev. Rul. 65-48.....	1965-1 C.B. 633
Supplemental Protocol [1962].....	1965-1 C.B. 613
S. Ex. Rep. 10, 88th Congress.....	1965-2 C.B. 562
Rev. Rul. 65-218.....	1965-1 C.B. 633
Rev. Rul. 69-327.....	1965-2 C.B. 566
Rev. Rul. 70-196.....	1969-1 C.B. 375
Income and Property Tax Treaty [1971].....	1970-1 C.B. 359
S. Ex. Rep. 92-12.....	1973-1 C.B. 630
Treasury Technical Explanation.....	1973-1 C.B. 642
Rev. Rul. 75-10.....	1973-1 C.B. 653
Rev. Rul. 76-170.....	1975-1 C.B. 389
Rev. Rul. 76-567.....	1976-1 C.B. 470
Rev. Rul. 77-175.....	1976-2 C.B. 491
Rev. Rul. 79-28.....	1977-1 C.B. 415
Rev. Rul. 80-36.....	1979-1 C.B. 457
Rev. Rul. 80-98.....	1980-1 C.B. 366
Rev. Proc. 87-8.....	1980-1 C.B. 368
Rev. Proc. 87-9.....	1987-1 C.B. 366
Rev. Rul. 87-40.....	1987-1 C.B. 368
Shipping & Aircraft Agreement.....	1987-1 C.B. 372
	1990-2 C.B. 318

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
<i>Korea</i>	
Income Tax Treaty [1976]	1979-2 C.B. 435
S. Ex. Rep. 96-7	1979-2 C.B. 447
Treasury Technical Explanation	1979-2 C.B. 458
Rev. Rul. 83-11	1983-1 C.B. 367
Rev. Proc. 87-8	1987-1 C.B. 366
Rev. Proc. 87-9	1987-1 C.B. 368
<i>Liberia</i>	
Shipping & Aircraft Agreement	1988-1 C.B. 463
<i>Luxembourg</i>	
Income Tax Treaty [1962]	1965-1 C.B. 615
S. Ex. Rep. 10, 88th Congress	1965-1 C.B. 633
Rev. Proc. 87-9	1987-1 C.B. 368
<i>Malaysia</i>	
Shipping & Aircraft Agreement	1990-2 C.B. 319
<i>Malta</i>	
Income Tax Treaty [1980]	1984-2 C.B. 339
S. Ex. Rep. 97-30	1984-2 C.B. 351
Treasury Technical Explanation	1984-2 C.B. 366
<i>Marshall Islands</i>	
Shipping & Aircraft Agreement	1990-2 C.B. 321
<i>Mexico</i>	
Executive Agreement for the Exchange of Information with Respect to Taxes [1989]	1990-1 C.B. 196
Shipping & Aircraft Agreement	1990-2 C.B. 322
<i>Morocco</i>	
Income Tax Treaty [1977]	1982-2 C.B. 405
S. Ex. Rep. 97-31	1982-2 C.B. 415
Treasury Technical Explanation	1982-2 C.B. 427
Rev. Rul. 83-11	1983-1 C.B. 367
Rev. Proc. 87-8	1987-1 C.B. 366
<i>Netherlands</i>	
Withholding Regulations* (Ruling No. 13041—T.D. 5690)	1949-1 C.B. 92

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
Regulations 111 Amended (Ruling No. 13131—T.D. 5709).....	1949-2 C.B. 56
Regulations* (Ruling No. 13327—T.D. 5778).....	1950-1 C.B. 92
Rev. Rul. 56-164.....	1956-1 C.B. 848
Protocol [1952] (Extension to Netherlands Antilles).....	1956-2 C.B. 1116
S. Ex. Rep. 12, 84th Congress.....	1956-2 C.B. 1121
Rev. Rul. 59-56.....	1959-1 C.B. 737
Protocol [1963].....	1965-1 C.B. 624
S. Ex. Rep. 10, 88th Congress.....	1965-1 C.B. 633
Rev. Rul. 65-16.....	1965-1 C.B. 626
Supplementary Income Tax Treaty [1965].....	1967-2 C.B. 472
S. Ex. Rep. 3, 89th Congress.....	1966-2 C.B. 1127
Rev. Rul. 68-278.....	1968-1 C.B. 632
Rev. Rul. 69-139.....	1969-1 C.B. 375
Rev. Rul. 72-235.....	1972-1 C.B. 439
Rev. Rul. 75-118.....	1975-1 C.B. 390
Estate Tax Treaty [1969].....	1976-1 C.B. 471
S. Ex. Rep. 91-24.....	1976-1 C.B. 476
Treasury Technical Explanation.....	1976-1 C.B. 477
Rev. Rul. 76-568.....	1976-2 C.B. 492
Rev. Rul. 81-132.....	1981-1 C.B. 603
Rev. Rul. 86-156.....	1986-2 C.B. 297
Rev. Proc. 87-8.....	1987-1 C.B. 366
Rev. Proc. 87-9.....	1987-1 C.B. 368

Netherlands Antilles

Withholding Regulations* (T.D. 6153).....	1955-2 C.B. 777
Protocol to Netherlands Income Tax Convention—Extension to Netherlands Antilles.....	1956-2 C.B. 1116
S. Ex. Rep. 12, 84th Congress.....	1956-2 C.B. 1121
Rev. Rul. 66-362.....	1966-2 C.B. 565
Rev. Rul. 77-435.....	1977-2 C.B. 491
Rev. Rul. 79-65.....	1979-1 C.B. 458
Rev. Rul. 84-152.....	1984-2 C.B. 381
Rev. Rul. 84-153.....	1984-2 C.B. 383
Rev. Rul. 85-163.....	1985-2 C.B. 349
Rev. Rul. 87-79.....	1987-2 C.B. 334

New Zealand

Withholding Regulations* (T.D. 5957).....	1953-1 C.B. 238
Income Tax Treaty [1948].....	1958-2 C.B. 1071
Income Tax Treaty [1982].....	1990-2 C.B. 274
Protocol [1982].....	1990-2 C.B. 284
S. Ex. Rep. 98-15.....	1990-2 C.B. 285

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
Treasury Technical Explanation.....	1990-2 C.B. 303
<i>Norway</i>	
Withholding Regulations* (T.D. 5956).....	1953-1 C.B. 228
Regulations* (T.D. 6150).....	1955-2 C.B. 793
Estate and Inheritance Tax Treaty	
[1949].....	1957-1 C.B. 653
Rev. Rul. 59-56	1959-1 C.B. 737
T.D. 6489*	1960-2 C.B. 630
Rev. Rul. 69-128	1969-1 C.B. 376
Income and Property Tax Treaty	
[1971].....	1973-1 C.B. 669
S. Ex. Rep. 92-30	1973-1 C.B. 682
Treasury Technical Explanation.....	1973-1 C.B. 693
Rev. Rul. 74-163	1974-1 C.B. 374
Income Tax Protocol [1980]	1982-2 C.B. 440
S. Ex. Rep. 97-32	1982-2 C.B. 444
Treasury Technical Explanation.....	1982-2 C.B. 454
Rev. Proc. 87-8.....	1987-1 C.B. 366
Rev. Proc. 87-9.....	1987-1 C.B. 368
<i>Pakistan</i>	
T.D. 6431*	1960-1 C.B. 755
Income Tax Treaty [1957]	1960-2 C.B. 646
Rev. Rul. 72-301	1972-1 C.B. 439
Rev. Proc. 87-8.....	1987-1 C.B. 366
Rev. Proc. 87-9.....	1987-1 C.B. 368
<i>Panama</i>	
Shipping & Aircraft Agreement.....	1988-2 C.B. 366
<i>Peru</i>	
Shipping & Aircraft Agreement.....	1989-2 C.B. 335
<i>Philippines</i>	
Rev. Rul. 83-144	1983-2 C.B. 295
Income Tax Treaty [1976]	1984-2 C.B. 384
S. Ex. Rep. 97-39	1984-2 C.B. 398
Treasury Technical Explanation.....	1984-2 C.B. 412
Rev. Proc. 87-8.....	1987-1 C.B. 366
Rev. Proc. 87-9.....	1987-1 C.B. 368
<i>Poland</i>	
Income Tax Treaty [1974]	1977-1 C.B. 416
S. Ex. Rep. 94-15	1977-1 C.B. 425
Treasury Technical Explanation.....	1977-1 C.B. 427

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
Rev. Rul. 81-78	1981-1 C.B. 604
Rev. Rul. 84-17	1984-1 C.B. 308
Rev. Proc. 87-8.....	1987-1 C.B. 366
Rev. Proc. 87-9.....	1987-1 C.B. 368
<i>Puerto Rico</i>	
Tax Coordination Agreement [1989].....	1990-1 C.B. 199
<i>Romania</i>	
Income Tax Treaty [1973]	1976-2 C.B. 492
S. Ex. Rep. 94-15	1976-2 C.B. 502
Treasury Technical Explanation.....	1976-2 C.B. 504
Rev. Proc. 87-8.....	1987-1 C.B. 366
Rev. Proc. 87-9.....	1987-1 C.B. 368
<i>Ruanda-Urundi</i>	
Extension of Belgium Income Tax Treaty—Supplementary Treaty [1957].....	1960-2 C.B. 625
<i>St. Vincent and The Grenadines, W.I.</i>	
Shipping & Aircraft Agreement.....	1989-2 C.B. 336
<i>Singapore</i>	
Shipping & Aircraft Agreement.....	1988-1 C.B. 464
Shipping & Aircraft Agreement.....	1990-2 C.B. 323
<i>South Africa</i>	
Income Tax Treaty [1946]	1954-2 C.B. 651
Supplementary Protocol [1950].....	1954-2 C.B. 655
Rev. Rul. 56-325	1956-2 C.B. 1125
Estate Tax Treaty [1947].....	1957-1 C.B. 659
Supplementary Protocol [1950].....	1957-1 C.B. 664
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 66-384	1966-2 C.B. 566
<i>Southern Rhodesia</i>	
U.K. Income Tax Convention—Con- vention Not Applicable	1976-2 C.B. 517
<i>Soviet Union</i>	
Income Tax Treaty [1973]	1976-2 C.B. 463
S. Ex. Rep. 94-19	1976-2 C.B. 467
Rev. Proc. 87-9.....	1987-1 C.B. 368

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
<i>Sweden</i>	
Reciprocal Tax Treaty and Protocol [1939] (Ruling No. 10233).....	1940-1 C.B. 288
Regulations* (Ruling No. 10313— T.D. 4975).....	1940-2 C.B. 43
Private Pensions (Ruling No. 10492— I.T. 3427).....	1940-2 C.B. 143
Rev. Rul. 59-56	1959-1 C.B. 737
Supplementary Income Tax Treaty [1963].....	1965-1 C.B. 626
S. Ex. Rep. 10, 88th Congress.....	1965-1 C.B. 633
Rev. Rul. 65-4	1965-1 C.B. 630
Rev. Rul. 70-134	1970-1 C.B. 359
Rev. Rul. 72-12	1972-1 C.B. 440
Rev. Proc. 87-9.....	1987-1 C.B. 368
Shipping & Aircraft Agreement.....	1988-1 C.B. 466
<i>Switzerland</i>	
Withholding Regulations* (Ruling No. 13717—T.D. 5867).....	1951-2 C.B. 75
Corporate Dividends Paid Credit (Ruling No. 13934—I.T. 4099).....	1952-2 C.B. 117
Regulations* (T.D. 6149).....	1955-2 C.B. 814
Rev. Rul. 56-165	1956-1 C.B. 849
Estate and Inheritance Tax Treaty [1951].....	1957-1 C.B. 657
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 62-203	1962-2 C.B. 389
Rev. Rul. 64-206	1964-2 C.B. 591
Rev. Rul. 67-143	1967-1 C.B. 425
Rev. Rul. 68-646	1968-2 C.B. 706
Rev. Rul. 72-131	1972-1 C.B. 441
Rev. Rul. 72-378	1972-2 C.B. 662
Rev. Rul. 73-354	1973-2 C.B. 435
Rev. Rul. 73-419	1973-2 C.B. 436
Rev. Rul. 74-63	1974-1 C.B. 374
Rev. Rul. 74-275	1974-1 C.B. 376
Rev. Rul. 75-454	1975-2 C.B. 512
Rev. Rul. 79-56	1979-1 C.B. 459
Rev. Rul. 81-303	1981-2 C.B. 255
Rev. Proc. 87-9.....	1987-1 C.B. 368
Rev. Proc. 90-101.....	1990-2 C.B. 315
<i>Taiwan</i>	
Shipping & Aircraft Agreement.....	1989-2 C.B. 337

II. Country Listing—Continued

Tax Convention

Cumulative Bulletin

Trinidad and Tobago

Income Tax Treaty [1966]	1968-1 C.B. 633
S. Ex. Rep. 18, 90th Congress	1968-1 C.B. 724
Income Tax Agreement [1968]	1969-1 C.B. 376
Income Tax Treaty [1970]	1971-2 C.B. 479
Rev. Proc. 87-8	1987-1 C.B. 366
Rev. Proc. 87-9	1987-1 C.B. 368

United Kingdom

Withholding Exemption* (Ruling No. 12397—T.D. 5532)	1946-2 C.B. 73
Withholding at Source (Ruling No. 12411—Mim. 6063)	1946-2 C.B. 88
Estate Tax Treaty and Protocol [1945] (Ruling No. 12511)	1947-1 C.B. 146
Regulations* (Ruling No. 12567— T.D. 5565)	1947-1 C.B. 125
Double Taxation Treaty and Protocol [1945] (Ruling No. 12495)	1947-1 C.B. 209
Regulations 111 Amended (Ruling No. 12698—T.D. 5580)	1947-2 C.B. 88
Regulations* (Ruling No. 12597—T.D. 5569)	1947-2 C.B. 100
Regulations 111 Amended (Ruling No. 12768—T.D. 5607)	1948-1 C.B. 80
Rev. Rul. 54-588	1954-2 C.B. 657
Rev. Rul. 54-618	1954-2 C.B. 658
Rev. Rul. 55-163	1955-1 C.B. 674
Rev. Rul. 55-9	1955-1 C.B. 675
Rev. Rul. 55-211	1955-1 C.B. 676
Rev. Rul. 55-701	1955-2 C.B. 836
Rev. Rul. 56-24	1956-1 C.B. 851
Rev. Rul. 56-594	1956-2 C.B. 1126
Income Tax Supplementary Protocol [1954]	1957-1 C.B. 665
Supplementary Income Tax Treaty [1957]	1958-2 C.B. 1078
Rev. Rul. 59-56	1959-1 C.B. 737
Rev. Rul. 59-230	1959-2 C.B. 639
T.D. 6437*	1960-1 C.B. 767
Agreement to Extend Application of Convention of April 16, 1945, as Modified—Agreement [1957-1958]	1960-2 C.B. 653
S. Ex. Rep. 1, 85th Congress	1960-2 C.B. 906
Rev. Rul. 62-31	1962-1 C.B. 367
Ct. D. 1880 (373 U.S. 49)	1963-2 C.B. 689
Rev. Rul. 65-78	1965-1 C.B. 630
T.D. 6898*	1966-2 C.B. 567

II. Country Listing—Continued

Tax Convention	Cumulative Bulletin
Supplementary Income Tax Protocol [1966].....	1966-2 C.B. 582
S. Ex. Rep. 3, 89th Congress.....	1966-2 C.B. 1127
Extension to Cayman Islands	
No Longer Applicable.....	1968-2 C.B. 707
Rev. Rul. 71-478	1971-2 C.B. 490
Rev. Rul. 72-21	1972-1 C.B. 441
Convention Not Applicable to	
Southern Rhodesia or Yemen	1976-2 C.B. 517
Rev. Rul. 77-242	1977-2 C.B. 489
Rev. Rul. 77-269	1977-2 C.B. 490
Rev. Rul. 72-189	1972-1 C.B. 442
Estate and Gift Tax Treaty [1978].....	1980-1 C.B. 369
S. Ex. Rep. 96-6	1980-1 C.B. 375
Treasury Technical Explanation.....	1980-1 C.B. 385
Income Tax Treaty [1975].....	1980-1 C.B. 394
Protocol [1976].....	1980-1 C.B. 407
Second Protocol [1977].....	1980-1 C.B. 409
Third Protocol [1979]	1980-1 C.B. 409
S. Ex. Rep. 95-18	1980-1 C.B. 411
S. Ex. Rep. 96-5	1980-1 C.B. 440
Treasury Technical Explanation.....	1980-1 C.B. 455
Treasury Technical Explanation of	
Third Protocol.....	1980-1 C.B. 479
Rev. Rul. 80-243	1980-2 C.B. 413
Rev. Rul. 81-79	1981-1 C.B. 605
Rev. Rul. 86-145	1986-2 C.B. 297
Rev. Proc. 87-9	1987-1 C.B. 368
Rev. Proc. 87-44.....	1987-2 C.B. 335
Rev. Rul. 89-5	1989-1 C.B. 353
Agreement for Exchange of Information with Respect to Taxes—Execu- tive Agreement on Behalf of the Government of Bermuda [1988].....	1989-1 C.B. 340
<i>Venezuela</i>	
Shipping & Aircraft Agreement.....	1988-1 C.B. 467
<i>Virgin Islands</i>	
Tax Implementation Agreement [1987] ..	1989-1 C.B. 347
<i>Yemen</i>	
U.K. Income Tax Convention—Con- vention Not Applicable	1976-2 C.B. 517

II. Country Listing—Continued

Tax Convention

Cumulative Bulletin

Miscellaneous

Income Exempt Under Treaties, Estates and Trusts—Ruling No. 13399—I.T. 4019	1950-2 C.B. 58
Tax Exemption, Employees of Foreign Countries and International Organi- zations—Rev. Rul. 54-397	1954-2 C.B. 171
Form 1042 Supplement, Treaty Nations—T.D. 6120	1955-1 C.B. 623
List of Tax Conventions to Which the United States Is a Party as of April 11, 1955.....	1955-1 C.B. 678
List of Tax Conventions to Which the United States Is a Party as of Febru- ary 7, 1957.....	1957-1 C.B. 631
List of Tax Conventions to Which the United States Is a Party as of No- vember 1, 1957	1957-2 C.B. 983
Vienna Treaty on Consular Relations [1963].....	1970-2 C.B. 331
S. Ex. Rep. 91-9	1970-2 C.B. 479



ISBN 0-16-037161-9



90000



