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



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

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

Tax Convention	Cumulative Bulletin
Private Pensions (Ruling No. 10492—I.T. 3427)	1940-2 C.B. 143
United States-Canada Reciprocal Tax Con	nvention
Regulations (Ruling No. 10713—T.D. 5046)	
United States-France Double Taxation Co	onvention and Protocol
Withholding Exemption (Ruling No. 10731—I.T. 3480)	1941-1 C.B. 262
United States-Canada Reciprocal Tax Con	nvention
Information Returns (Ruling No. 10803—G.C.M. 22820)	1941-2 C.B. 149
United States-Canada Double Taxation C	onvention and Protocol
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
United States-Canada Income Tax Conver	ntion
Regulations* (Ruling No. 11308—T.D. 5206)	1943 C.B. 526
United States-Canada Estate Tax Conven	tion
Regulations (Ruling No. 12064—T.D. 5455)	1945 C.B. 381
Procedure (Ruling No.	
12065—Mim. 5872)	1945 C.B. 396
United States-France Double Taxation Co	onvention and Protocol
Treaty and Protocol [1939] (Ruling No. 12025)	1945 C.B. 522
Withholding Exemption* (Ruling No. 11993—T.D. 5443)	1945 C B 991
United States-France Double Taxation Con Regulations* (Ruling No.	
12265—T.D. 5499)	1946-1 C.B. 134
United States-United Kingdom Tax Conve	ention
Withholding Exemption* (Ruling No. 12397—T.D. 5532)	
Withholding at Source	
(Ruling No. 12411—Mim. 6063)	1946-2 C.B. 88

Tax Convention	Cumulative Bulletin	
United States-Canada Death Duty Conve	ntion	
Estate Tax Procedure and Forms		
(Ruling No. 12512—Mim. 6117)	. 1947-1 C.B. 150	
United States-United Kingdom Estate T Treaty and Protocol [1945]	Cax Convention and Protocol	
(Ruling No. 12511)	. 1947-1 C.B. 146	
Regulations* (Ruling No. 12567—T.D. 5565)	. 1947-1 C.B. 125	
United States-United Kingdom Double	Taxation Convention	
and Protocol		
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	
United States-United Kingdom Double	Taxation Convention	
and Protocol		
Regulations 111 Amended (Ruling No. 12768—T.D. 5607)	. 1948-1 C.B. 80	
United States-Kingdom of Denmark Convention	Reciprocal Income Tax	
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	
United States-Kingdom of the Netherl Tax Convention	lands Reciprocal Income	
Withholding Regulations* (Ruling No. 13041—T.D. 5690)	. 1949–1 C.B. 92	
Regulations 111 Amended (Ruling No. 13131—T.D. 5709)		
United States-Canada Income Tax Convention		
Extension to Newfoundland (Ruling No. 13146—I.T. 3965)		
United States-Kingdom of Denmark Inco		
Regulations* (Ruling No. 13326—T.D. 5777)		
United States-Kingdom of the Netherla Regulations* (Ruling No.		
13327—T.D. 5778)	1950–1 C.B. 92	

Tax Convention	Cumulative Bulletin
Income Exempt Under Treaties, Estates of Ruling No. 13399—I.T. 4019	and Trusts . 1950–2 C.B. 58
United States-Swiss Confederation Reconvention Withholding Regulations* (Ruling No. 13717—T.D. 5867)	
United States-Republic of Ireland Recipr Withholding Regulations* (Ruling No. 13817—T.D. 5897)	
United States-Switzerland Income Tax Conformate Dividends Paid Credit (Ruling No. 13934—I.T. 4099)	
United States-New Zealand Income Tax (Withholding Regulations* (T.D. 5957)	
United States-Kingdom of Norway Income Withholding Regulations* (T.D. 5956)	ne Tax Convention . 1953–1 C.B. 228
United States-Canada Income Tax Conve Regulations under Amended Treaty* (T.D. 6047)	
United States-Republic of Finland Incom Withholding Regulations* (T.D. 6030)	e Tax Convention 1953–2 C.B. 185
United States-Canada Income Tax Conve Rev. Rul. 54-119	
United States-Belgium Income Tax Conversed Withholding Regulations* (T.D. 6056)	1954-1 C.B. 132
United States-Australia Income Tax Con Withholding Regulations* (T.D. 6108)	
United States-Canada Estate Tax Convent	

Tax Convention	Cumulative Bulletin
United States-Greece Income Tax Conver Withholding Regulations*	
(T.D. 6109)	. 1954-2 C.B. 638
United States-Union of South Africa Tax	c Convention
Treaty [1946]Supplementary Protocol [1950]	. 1954–2 C.B. 651
Supplementary Protocol [1950]	. 1954–2 C.B. 655
United States-Canada Death Tax Conver	ntion
Rev. Rul. 54-407	
United States-United Kingdom Death Ta	x Convention
Rev. Rul. 54-618	. 1954–2 C.B. 658
United States-United Kingdom Income T	ax Convention
Rev. Rul. 54–588	. 1954–2 C.B. 657
Tax Exemption, Employees of Foreign	Countries and Internationa
Organizations	
Řev. Rul. 54–397	. 1954–2 C.B. 171
Form 1042 Supplement, Treaty Nations	
T.D. 6120	. 1955–1 C.B. 623
United States-Canada Income Tax Conv	ontion
Treaty [1942]	
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
United States-Federal Republic of Germ	nany Income Tax Convention
Treaty [1954]Withholding Regulations*	1955–1 C.B. 635
Withholding Regulations*	1055 1 C.D. 641
(T.D. 6122)	1955–1 C.B. 641
United States-Japan Estate, Inheritane	
Treaty [1954]	1955–1 C.B. 654
United States-Japan Income Tax Conver	ntion
Treaty [1954]	
Withholding Regulations*	
(T.D. 6130)	1955–1 C.B. 665
United States-Republic of Ireland Incom	e Tax Convention
Rev. Rul. 55-356	1955–1 C.B. 673
United States-United Kingdom Death Ta	r Convention
Rev. Rul. 55–163	1955–1 C.B. 674
Rev. Rul. 55–163	1955–1 C.B. 674

Tax Convention	Cumulative Bulletin
United States-United Kingdom Income To Rev. Rul. 55-9	
United States-United Kingdom of Great Ireland Tax Convention	Britain and Northern
Rev. Rul. 55–211	. 1955–1 C.B. 676
List of Tax Conventions to Which the Un Is a Party as of April 11, 1955	
United States-Belgium Income Tax Conv Rev. Rul. 55-617	
United States-France Income Tax Converge Rev. Rul. 55–508	
United States-Japan Income Tax Conven Rev. Rul. 55-472	
United States-Netherlands Antilles Income Withholding Regulations* (T.D. 6153)	
United States-Kingdom of Norway Income Regulations* (T.D. 6150)	ne Tax Convention . 1955–2 C.B. 793
United States-Swiss Confederation Incom Regulations* (T.D. 6149)	
United States-United Kingdom Estate Ta Rev. Rul. 55-701	
United States-Belgium Income Tax Conv Regulations * (T.D. 6160)	ention . 1956–1 C.B. 815
United States-France Estate Tax Conven	. 1956–1 C.B. 837
Protocol [1948] Rev. Rul. 56–251	. 1956–1 C.B. 845 . 1956–1 C.B. 846
United States-Netherlands Income Tax C Rev. Rul. 56-164	
United States-Switzerland Income Tax C Rev. Rul. 56-165	
United States-United Kingdom Income To	ax Convention

Tax Convention	Cumulative Bulletin
United States-Canada Income Tax Conver Rev. Rul. 56-446	
United States-Finland Income Tax Conve	ntion
Regulations * (T.D. 6202)	
United States-Italy Estate and Inheritano	ce Tax Convention
Treaty [1955]	1956-2 C.B. 1089
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1092
United States-Italy Income Tax Convention	on
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
United States-Netherlands Income Tax Co	onvention
Protocol [1952] (Extension to	
Netherlands Antilles)	1956-2 C.B. 1116
S. Ex. Rep. 12, 84th Congress	1956-2 C.B. 1121
United States-Union of South Africa Tax	Connention
Rev. Rul. 56–325	
1007. 1001. 00 020	1000 2 0.2. 1120
United States-United Kingdom Income Ta	
Rev. Rul. 56–594	1956–2 C.B. 1126
List of Tax Conventions to Which the Un	ited States Is
a Party as of February 7, 1957	
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United States-Australia Estate Tax Conve	
Treaty [1953]	1957–1 C.B. 633
United States-Australia Gift Tax Conven	tion
Treaty [1953]	
11000 [1000]	1001 1 0.2. 001
United States-Finland Estate Tax Conven	ition
Treaty [1952]	1957-1 C.B. 641
United States-Greece Estate Tax Convent	io m
Treaty [1950]	
Protocol [1953]	1957-1 C.B. 648
United States-Ireland Estate Tax Conven	
Treaty [1949]	1957–1 C.B. 650
United States-Norway Estate and Inherit	ance Tar Convention
Treaty [1949]	1957-1 C.B. 653
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Tax Convention	Cumulative Bulletin
United States-Switzerland Estate and Treaty [1951]	
United States-Union of South Africa Est Treaty [1947] Supplementary Protocol [1950]	ate Tax Convention . 1957–1 C.B. 659 . 1957–1 C.B. 664
United States-United Kingdom Income Supplementary Protocol [1954]	Tax Supplementary Protocol . 1957-1 C.B. 665
List of Tax Conventions to Which the Un a Party as of November 1, 1957	
United States-Republic of Austria Incom Treaty [1956] S. Ex. Rep. 12, 85th Congress	. 1957-2 C.B. 985
United States-Canada Death Duty Converged Regulations* (T.D. 6260)	ention . 1957–2 C.B. 992
United States-Canada Income Tax Converges. Rev. Rul. 57-330	
United States-Canada Supplementary Inc Treaty [1956]	. 1957-2 C.B. 1014
United States-France Income Tax Convertible Withholding Regulations * (T.D. 6273)	
United States-France Supplementary Inc Treaty [1956]	come Tax Convention . 1957–2 C.B. 1030
United States-Honduras Income Tax Con Treaty [1956]	. 1957-2 C.B. 1033
United States-Japan Protocol Supplement Protocol [1957]	nting Income Tax Convention . 1957–2 C.B. 1051
United States-Australia Income Tax Con Rev. Rul. 58-248	
United States-Canada Income Tax Conve	

Tax Convention	Cumulative Bulletin	
United States-France Income Tax Convention Rev. Rul. 58-63		
United States-Australia Income Tax Cont Treaty [1953]		
United States-Austria Income Tax Converged Regulations* (T.D. 6322)		
United States-Greece Income Tax Conven Treaty [1950] Protocol [1953]	1958-2 C.B. 1054	
United States-Ireland Income Tax Converting [1949]		
United States-New Zealand Income Tax Convention Treaty [1948]	1958-2 C.B. 1071	
United States-United Kingdom Supplementary Treaty [1957]		
United States-Federal Republic of Germa (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)	any Income Tax Conventions	
Rev. Rul. 59–56	1959-1 C.B. 737	
United States-United Kingdom of Great Britain and Northern Ireland		
Income Tax Convention Rev. Rul. 59–230	1959-2 C.B. 639	
United States-Belgium Income Tax Conve T.D. 6438*	ention 1960-1 C.B. 739	
United States-Belgium Income Tax Converged Withholding Regulations* (T.D. 6469)		
United States-Japan Income Tax Convent Rev. Rul. 60-23	tion 1960–1 C.B. 754	

Tax Convention	Cumulative Bulletin
United States-Pakistan Income Tax Conve	
United States-United Kingdom Income Ta. T.D. 6437*	
United States-Belgium Supplementary Inc (Extension of Treaty to Belgian Congo and Ruanda-Urundi)	
Supplementary Treaty [1957]	1960–2 C.B. 625
United States-France Income Tax Convention Rev. Rul. 60–313	1960-2 C.B. 627
United States-Norway Income Tax Conver	ntion 1960–2 C.B. 630
United States-Pakistan Income Tax Converger [1957]	
United States-United Kingdom Agreemen of Convention of April 16, 1945, as Mod Agreement [1957-1958] S. Ex. Rep. 1, 85th Congress	<i>lified</i> 1960–2 C.B. 653
United States-Canada Income Tax Conver Rev. Rul. 61–103	
United States-Canada Income Tax Conver	
United States-United Kingdom Income Ta. Rev. Rul. 62-31	<i>x Convention</i> 1962–1 C.B. 367
United States-Swiss Confederation Income Rev. Rul. 62–203	
United States-Belgium Income Tax Conve Rev. Rul. 63-51	ntion 1963–1 C.B. 407
United States-Canada Income Tax Conver Rev. Rul. 63-113	
United States-United Kingdom Income Ta. Ct. D. 1880 (373 U.S. 49)	<i>x Convention</i> 1963–2 C.B. 689
United States-France Income Tax Conven	

Tax Convention	Cumulative Bulletin
United States-Swiss Confederation Incom Rev. Rul. 64-206	
United States-Japan Protocol Modifying	and Supplementing Income
Tax Convention Protocol [1960]	1065 1 C R 611
S. Ex. Rep. 10, 88th Congress	1965–1 C.B. 633
United States-Japan Income Tax Convent	ion
Rev. Rul. 65–48	1965–1 C.B. 613
United States-Luxembourg Income Tax C	onvention
Treaty [1962]	1965-1 C.B. 615
S. Ex. Rep. 10, 88th Congress	1965–1 C.B. 633
United States-Netherlands Protocol Mo Income Tax Convention	
Protocol [1963]	1965-1 C.B. 624
S. Ex. Rep. 10, 88th Congress	1965–1 C.B. 633
United States-Netherlands Income Tax Co	
Rev. Rul. 65–16	1965–1 C.B. 626
United States-Sweden Supplementary Inc	ome Tax Convention
Treaty [1963]	1965–1 C.B. 626
S. Ex. Rep. 10, 88th Congress	1965–1 C.B. 633
United States-Sweden Income Tax Conver	ntion
Rev. Rul. 65-4	
United States-United Kingdom Income To	r Convention
Rev. Rul. 65-78	1965–1 C.B. 630
Tax Conventions and Protocols With Lu	exembourg, the Netherlands.
Sweden, and Japan	-
S. Ex. Rep. 10, 88th Congress	1965–1 C.B. 633
United States-Canada Income Tax Conve	ntion
Rev. Rul. 65–263	
United States-Japan Protocol Modifying	and Supplementing Income
Tax Convention Protocol [1962]	10CE 9 CD EC9
S. Ex. Rep. 10, 88th Congress	1965–2 C.B. 683
United States-Japan Income Tax Convent	tion
Rev. Rul. 65–218	1900-4 C.D. 000

Tax Convention	Cumulative Bulletin
United States-Australia Gift Tax Conver Rev. Rul. 66-119	
United States-Finland Income Tax Conu Rev. Rul. 66-55	
United States-Federal Republic of Germ Modifying Income Tax Convention	any Protocol
Protocol [1965] S. Ex. Rep. 7, 89th Congress	1966–1 C.B. 360 1966–1 C.B. 543
Tax Protocols With Belgium and Germa S. Ex. Rep. 7, 89th Congress	nny 1966–1 C.B. 543
United States-Canada Income Tax Conv Rev. Rul. 66-239	
United States-France Income Tax Converges. Rul. 66-357	
United States-Netherlands Antilles Inco	
United States-Union of South Africa Ta Rev. Rul. 66-384	
United States-United Kingdom Income T.D. 6898*	Tax Convention 1966–2 C.B. 567
United States-United Kingdom Supplem Protocol [1966]	1966-2 C.B. 582
Tax Protocols With the United Kingdom S. Ex. Rep. 3, 89th Congress	n and the Netherlands 1966–2 C.B. 1127
United States-Belgium Supplementary I Protocol [1965] S. Ex. Rep. 7, 89th Congress	Income Tax Protocol 1967–1 C.B. 421 1966–1 C.B. 543
United States-Swiss Confederation Inco Rev. Rul. 67-143	
United States-Denmark Income Tax Con Rev. Rul. 67-322	
United States-France Income Tax Converges, Rul. 67–321	

Tax Convention	Cumulative Bulletin
United States-Netherlands Supplementa Treaty [1965] S. Ex. Rep. 3, 89th Congress	1967-2 C.B. 472
United States-Belgium Income Tax Convergence Extension of Protocol [1967]	ention 1968–1 C.B. 625
United States-Canada Income Tax Converge. Rev. Rul. 68-173	
United States-Canada Supplementary Inc. Supplementary Treaty [1966] S. Ex. Rep. 18, 90th Congress	1968-1 C.B. 628
United States-France Income Tax Conver Rev. Rul. 68-230	
United States-Greece Supplementary Esta Supplementary Protocol [1964]	ate Tax Protocol 1968–1 C.B. 631
United States-Netherlands Income Tax C Rev. Rul. 68-278	
United States-Trinidad and Tobago Incom Treaty [1966]	1968–1 C.B. 633
United States-France Income Tax Converting Treaty [1967]	1968-2 C.B. 691
United States-France Income Tax Conver Rev. Rul. 68-353	
United States-Swiss Confederation Incom Rev. Rul. 68-646	
United States-United Kingdom Income To Extension to the Cayman Islands No Longer Applicable	
Tax Conventions with Brazil, France, an S. Ex. Rep. 5, 90th Congress	d the Philippines 1968–2 C.B. 881
United States-Belgium Income Tax Converses. Rev. Rul. 69–326	ention . 1969–1 C.B. 365
United States-Canada Income Tax Conve	ention 1 C P 265

Tax Convention	Cumulative Bulletin
United States-France Income Tax Convention Withholding Regulations*	
(T.D. 6986)	1969-1 C.B. 365
United States-Japan Income Tax Convent Rev. Rul. 69-327	tion 1969–1 C.B. 375
United States-Netherlands Income Tax Connection Rev. Rul. 69-139	
United States-Norway Income Tax Converge. Rev. Rul. 69-128	ntion 1969–1 C.B. 376
United States-Trinidad and Tobago Incom Agreement [1968]	ne Tax Agreement 1969-1 C.B. 376
United States-Germany Income Tax Conv Rev. Rul. 69-593	
United States-Federal Republic of Germa Rev. Rul. 70-102	any Income Tax Convention 1970-1 C.B. 359
United States-Japan Income Tax Convent Rev. Rul. 70-196	tion 1970–1 C.B. 359
United States-Sweden Income Tax Conver Rev. Rul. 70-134	ntion 1970–1 C.B. 359
United States-Australia Income Tax Cont Rev. Rul. 70-382	
United States-Canada Income Tax Converge. Rev. Rul. 70-576	
Vienna Convention on Consular Relation	8
Treaty [1963] S. Ex. Rep. 91–9	1970–2 C.B. 331 1970–2 C.B. 479
United States-Finland Income Tax Conve Treaty [1970]	ntion 1971–1 C.B. 513
United States-France Income Tax Convention Rev. Rul. 71-174	
United States-Federal Republic of Germa Rev. Rul. 71-477	any Income Tax Convention 1971–2 C.B. 479
United States-Trinidad and Tobago Incom Treaty [1970]	ne Tax Convention 1971-2 C.B. 479

Tax Convention	Cumulative Bulletin
United States-United Kingdom Income Rev. Rul. 71-478	<i>Tax Convention</i> 1971–2 C.B. 490
Republic of China—Shipping & Aircra Executive Agreement	ft Agreement 1972–1 C.B. 437
United States-France Income Tax Prot Protocol [1970] S. Ex. Rep. 92-12	1972–1 C.B. 438
United States-Netherlands Income Tax Rev. Rul. 72-235	
United States-Pakistan Income Tax Co Rev. Rul. 72-301	onvention 1972–1 C.B. 439
United States-Sweden Income Tax Con Rev. Rul. 72-12	
United States-Swiss Confederation Inc Rev. Rul. 72–131	
United States-United Kingdom Income Rev. Rul. 72-21	<i>Tax Convention</i> 1972–1 C.B. 441
United States-United Kingdom of Gr Ireland Death Tax Convention Rev. Rul. 72–189	
Tax Convention with Japan and Tax P S. Ex. Rep. 92-12	Protocol with France 1972–1 C.B. 673
United States-Australia Income Tax Co Rev. Rul. 72-624	onvention 1972–2 C.B. 659
United States-Canada Income Tax Con Rev. Rul. 72–460	
United States-Federal Republic of Ger Rev. Rul. 72–437	rmany Income Tax Convention 1972–2 C.B. 660
United States-Germany Income Tax Co Rev. Rul. 72-418	onvention 1972–2 C.B. 661
United States-Switzerland Income Tax Rev. Rul. 72–378	
United States-Belgium Income Tax Con	nvention 1973-1 C B 619

Tax Convention	Cumulative Bulletin
United States-Japan Income Tax Convent	tion
Treaty [1971]	1973-1 C B 630
S. Ex. Rep. 92–12	1072 1 C B 642
5. Ex. Rep. 92-12	1970-1 C.D. 042
Treasury Technical Explanation	1973-1 C.B. 653
United States-Norway Income and Proper	rty Tax Convention
Treaty [1971]	
S. Ex. Rep. 92–30	1973-1 C B 682
Treasury Technical Explanation	
United States-Belgium Income Tax Conve	ention
Rev. Rul. 73–606	1973–2 C.B. 434
United States-Canada Income Tax Conve	ntion
Rev. Rul. 73–562	
Nev. Nul. 15-502	1313-2 C.D. 434
United States-Swiss Confederation Incom	
Rev. Rul. 73-354	1973–2 C.B. 435
United States-Swiss Confederation Incom	e Tar Convention
Rev. Rul. 73–419	
Rev. Rui. 15–419	1975-2 C.B. 450
United States-Canada Income Tax Conve	ntion
Rev. Rul. 74-174	
United States-Canada Income Tax Conve	
Rev. Rul. 74-239	1974-1 C.B. 372
United States-Federal Republic of Germa	any Income Tax Consention
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Rev. Rul. 74-92	1974-1 C.B. 373
United States-Norway Income Tax Conve	ntion
Rev. Rul. 74-163	1974-1 C.B. 374
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United States-Swiss Confederation Incom	
Rev. Rul. 74–63	1974–1 C.B. 374
United States-Swiss Confederation Incom	ne Tax Convention
Rev. Rul. 74-275	1974-1 C.B. 376
United States-Australia Income Tax Con	vention
Rev. Rul. 74-541	
United States-Belgium Income Tax Conve	ention
Rev. Rul. 74-525	1974-2 U.B. 411
United States-Belgium Income Tax Conve	ention
Rev. Rul. 74-526	

Tax Convention	Cumulative Bulletin
United States-France Income Tax Conver	
Rev. Rul. 75–131	1975-1 C.B. 389
United States-Japan Income Tax Convent Rev. Rul. 75-10	<i>tion</i> 1975–1 C.B. 389
United States-Netherlands Income Tax C Rev. Rul. 75-118	onvention 1975–1 C.B. 390
United States-France Income Tax Conver	ntion
Rev. Rul. 75–402	
United States-France Income Tax Conver	
Rev. Rul. 75–489	1975–2 C.B. 511
United States-Italy Income Tax Conventi	on
Agreement [1974] (Continuation of Convention)	1075_9 C R 519
Convention)	1910-2 O.D. 912
United States-Swiss Confederation Incom Rev. Rul. 75-454	
United States-Canada Income Tax Conve	
Rev. Rul. 76–19	1970-1 C.D. 441
United States-Iceland Income and Capita	l Tax Convention
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