

24 provides that the relief provided under Rev. Proc. 65-17 is available only in conjunction with a request for assistance from the U.S. competent authority. This revenue procedure supersedes Rev. Proc. 91-24.

### SEC. 3. PROCEDURES FOR OBTAINING REV. PROC. 65-17 RELIEF IN TREATY CASES

If a taxpayer intends to request competent authority assistance pursuant to Rev. Proc. 96-13, page 31, this Bulletin, to resolve a double taxation matter in a treaty case, the taxpayer should request relief under Rev. Proc. 65-17 in conjunction with its request for competent authority assistance under the provisions of Rev. Proc. 96-13, sec. 4 and sec. 10. In addition, where a request for relief under Rev. Proc. 65-17 is already pending before the Service at the time a request for competent authority assistance is made, the taxpayer must forward a copy of the pending Rev. Proc. 6-17 request to the U.S. competent authority. The U.S. competent authority will consider relief under Rev. Proc. 65-17 in conjunction with consideration of the competent authority matter. If a taxpayer does not intend to request competent authority assistance in a treaty case, the taxpayer must follow the procedures under Rev. Proc. 65-17 to request relief provided thereunder; however, the closing agreement required in that revenue procedure cannot be entered into except with the concurrence of the Assistant Commissioner (International).

### SEC. 4. EFFECT ON OTHER DOCUMENTS

Rev. Rul. 82-80, 1982-1 C.B. 89, and Rev. Proc. 65-17, 1965-1 C.B. 833, as amplified, amended, clarified and modified by Rev. Proc. 65-31, 1965-2 C.B. 1024, Rev. Proc. 65-17 Amendment I, 1966-2 C.B. 1211, Rev. Proc. 65-17 Amendment II, 1974-1 C.B. 411, Rev. Proc. 70-23, 1970-2 C.B. 505, Rev. Proc. 71-35, 1971-2 C.B. 573, Rev. Proc. 72-48, 1972-2 C.B. 829, Rev. Proc. 72-53, 1972-2 C.B. 833, and Rev. Proc. 91-24, 1991-1 C.B. 542, (hereinafter referred to as "Rev. Proc. 65-17") provide for the tax-free repatriation of certain amounts following an allocation of income between related U.S. and foreign corporations under section 482 of the Code. Generally, in order to obtain the treatment provided by Rev. Proc. 65-17, the taxpayer must file a written statement requesting such relief with the appropriate District Director. However, in situations involving a country with which the United States has an income tax convention in force which contains a mutual agreement procedure article ("treaty cases"), Rev. Proc. 91-

### SEC. 5. EFFECTIVE DATE

This revenue procedure is effective

for requests for Rev. Proc. 65-17 relief filed after January 16, 1996.

### DRAFTING INFORMATION

The principal authors of this revenue procedure are Edward G. Turco of the Office of International Programs, Tax Treaty Division and Judith Cavell Cohen of the Office of the Associate Chief Counsel (International). For further information regarding this revenue procedure, contact either Mr. Turco on (202) 874-1570 or Ms. Cohen on (202) 622-3880 (not toll-free calls).

---

## Rev. Proc. 96-14

### SECTION 1. PURPOSE

This revenue procedure prescribes additional conditions associated with obtaining relief otherwise available under Rev. Proc. 65-17, 1965-1 C.B. 833.

### SEC. 2. BACKGROUND

Rev. Rul. 82-80, 1982-1 C.B. 89, and Rev. Proc. 65-17, 1965-1 C.B. 833, as amplified, amended, clarified and modified by Rev. Proc. 65-31, 1965-2 C.B. 1024, Rev. Proc. 65-17 Amendment I, 1966-2 C.B. 1211, Rev. Proc. 65-17 Amendment II, 1974-1 C.B. 411, Rev. Proc. 70-23, 1970-2 C.B. 505, Rev. Proc. 71-35, 1971-2 C.B. 573, Rev. Proc. 72-48, 1972-2 C.B. 829, Rev. Proc. 72-53, 1972-2 C.B. 833, and Rev. Proc. 91-24, 1991-1 C.B. 542, (hereinafter referred to as "Rev. Proc. 65-17") provide for the tax-free repatriation of certain amounts following an allocation of income between related U.S. and foreign corporations under section 482 of the Code. Generally, in order to obtain the treatment provided by Rev. Proc. 65-17, the taxpayer must file a written statement requesting such relief with the appropriate District Director. However, in situations involving a country with which the United States has an income tax convention in force which contains a mutual agreement procedure article ("treaty cases"), Rev. Proc. 91-