



**SUMMARY:** This document withdraws proposed regulations amending the income tax regulations. This action is taken to remove from the IRS' inventory of regulations projects certain proposed regulations that will not be published in final form because under a subsequent amendment the underlying statute does not apply to taxable years beginning after December 31, 1995.

**DATES:** These proposed regulations are withdrawn July 12, 2000.

**FOR FURTHER INFORMATION CONTACT:** Craig Wojay, of the Office of Assistant Chief Counsel, Financial Institutions and Products, Internal Revenue Service, 1111 Constitution Ave., NW, Washington, DC 20224. Telephone (202) 622-3920, (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

This document withdraws certain proposed regulations previously published in the **Federal Register** (FI-42-90, 1992-1 C.B. 1072 [57 F.R. 1232]) by the IRS. These proposed regulations, §§1.593-12, 1.593-13, and 1.593-14, are being withdrawn because under a subsequent amendment the underlying statute, section 593, does not apply subsections (a), (b), (c), and (d) to taxable years beginning after December 31, 1995.

**Drafting Information**

The principal author of this withdrawal notice is Craig Wojay, Office of the Assistant Chief Counsel (Financial Institutions and Products) within the Office of the Chief Counsel, IRS. However, other personnel from the IRS and the Treasury Department participated in developing the withdrawal notice.

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**Withdrawal of Proposed Amendments to the Regulations**

Accordingly, under the authority of 26

U.S.C. 7805, the proposed rulemaking that was published in the **Federal Register** on Monday, January 13, 1992 (57 F.R. 1232) is withdrawn.

Robert E. Wenzel,  
*Deputy Commissioner  
of Internal Revenue.*

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**Bad Debt Reserves of Thrift Institutions**

**Announcement 2000-63**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of proposed regulations.

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