

Internal Revenue Service, Treasury

§ 1.60

other published guidance) and the taxpayer will be required to amend any federal income tax returns affected by the revocation.

(d) *Effective date.* These regulations apply to a section 59(e) election made

for a taxable year ending, or a request to revoke a section 59(e) election submitted, on or after December 22, 2004.

[T.D. 9168, 69 FR 76616, Dec. 22, 2004]

§ 1.60 [Reserved]