

Corrections to Rev. Rul. 97-31: International Operation of Ships and Aircraft; Income Exempt From Tax

Announcement 97-75

Rev. Rul. 97-31, which was “dropped” on July 22, 1997, omitted Kazakhstan from Part I of the Table. Part I of the Table provides a list of countries that have an income tax convention in effect with the United States containing an exemption for income of United States persons that are engaged in the international operation of ships or aircraft.

The corrected version of Rev. Rul. 97-31 includes Kazakhstan in Part I of the Table and adds Kazakhstan to footnote 22 and removes it from footnote 25. Rev. Rul. 97-31 as corrected is published in this Bulletin, I.R.B. 1997-32 dated August 11, 1997.

Contacts

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