DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

October 30, 2026
Department of the Treasury
2025-2026 Priority Guidance Plan

Joint Statement by:

Kevin Salinger
Acting Assistant Secretary for Tax Policy
US. Department of the Treasury

Frank J. Bisignano
Chief Executive Officer
Internal Revenue Service

Kevin Salinger
Acting Chief Counsel
Internal Revenue Service

We are pleased to announce the year-end update to the 2025–2026 Priority Guidance Plan. The plan reflected the Treasury Department's and the IRS's focus on implementation of the One, Big, Beautiful Bill Act; deregulation and burden reduction; and guidance addressing section 501(c)(3) issues, Tribal tax issues, digital assets, and the SECURE 2.0 Act.

The initial 2025–2026 Priority Guidance Plan contained 105 guidance projects that were priorities for allocating Treasury Department and IRS resources during the 12-month period from July 1, 2025, through June 30, 2026. As part of the transition to an October 1 through September 30 plan-year, this year-end update covers items of guidance released or published through September 30, 2026. In total, 136 guidance items were released or published during the extended plan year, including 32 projects that were not on the initial plan. In addition to the projects on the plan, the Appendix lists the more routine guidance that is generally published each year.

The published guidance process can be fully successful only if we have the benefit of the insight and experience of taxpayers and practitioners who must apply the rules. Therefore, we invite the public to continue to provide us with their comments and suggestions throughout the plan year.

Additional copies of the 2025-2026 Priority Guidance Plan can be obtained from the IRS website at http://www.irs.gov/uac/Priority-Guidance-Plan.

OFFICE OF TAX POLICY
AND
INTERNAL REVENUE SERVICE

2025-2026 PRIORITY GUIDANCE PLAN
Projects Released/Published Through September 30, 2026

Year-End Update

ONE, BIG, BEAUTIFUL BILL ACT IMPLEMENTATION

1. Guidance under §224 regarding deduction for qualified tips, including transition relief.
    - PUBLISHED 09/22/25 in FR as REG-110032-25 (FILED 09/19/25).
    - PUBLISHED 11/24/25 in IRB 2025-48 as NOT. 2025-62 (RELEASED 11/05/25).
    - PUBLISHED 12/08/25 in IRB 2025-50 as NOT. 2025-69 (RELEASED 11/21/25).
    - PUBLISHED 04/13/26 in FR as TD 10044 (FILED 04/10/26).
2. Guidance under §225 regarding deduction for qualified overtime compensation, including transition relief.
    - PUBLISHED 12/08/25 in IRB 2025-50 as NOT. 2025-69 (RELEASED 11/21/25).
3. Guidance under §§163(h), 6050AA, 6721, and 6722 regarding deduction for qualified passenger vehicle loan interest, including information reporting and transition relief.
    - PUBLISHED 11/03/25 in IRB 2025-45 as NOT. 2025-57 (RELEASED 10/21/25).
    - PUBLISHED 01/02/26 in FR as REG-113515-25 (FILED 12/31/25).
    - PUBLISHED 09/08/26 in FR as TD 10054 (FILED 09/04/26).
4. Guidance under §§128, 139J, 530A, 6434, and 6659 regarding Trump accounts.
    - PUBLISHED 12/22/25 in IRB 2025-52 as NOT. 2025-68 (RELEASED 12/02/25).
    - PUBLISHED 03/09/26 in FR as REG-117002-25 (FILED 03/06/26).
    - PUBLISHED 03/09/26 in FR as REG-117270-25 (FILED 03/06/26).
    - PUBLISHED 7/13/26 in IRB 2026-29 as REV. PROC. 2026-25 (RELEASED 06/29/26).

- PUBLISHED 08/11/26 in FR as REG-101355-26 (FILED 08/10/2026).
- PUBLISHED 08/21/26 in FR as CC-00349938-26 (FILED 08/20/2026).
- PUBLISHED 09/30/26 in FR as TD 10056 (FILED 09/29/26).
- PUBLISHED 09/30/26 in FR as CC-00226466-26 (FILED 09/29/26).

5. Regulations under §199A regarding deduction for qualified business income.

6. Regulations under §2010 regarding extension and enhancement of increased estate and gift tax exemption amounts and related issues.

7. Guidance under §168(k) regarding extension of the special depreciation allowance for qualified property, including treatment of certain qualified sound recording productions.
   - PUBLISHED 02/02/26 in IRB 2026-06 as NOT. 2026-11 (RELEASED 01/13/26).

8. Guidance under §§174, 174A, and related provisions of the Code regarding research and experimental expenditures and related issues.
   - PUBLISHED 09/15/25 in IRB 2025-38 as REV. PROC. 2025-28 (RELEASED 08/28/25).
   - PUBLISHED 09/21/26 in IRB 2026-39 as REV. PROC. 2026-32 (RELEASED 09/04/26).

9. Guidance under §163(j) regarding limitation on deduction for business interest.
   - PUBLISHED 04/06/26 in IRB 2026-15 as REV. PROC. 2026-17 (RELEASED 03/18/26).

10. Guidance under §45S regarding paid family and medical leave credit.
    - PUBLISHED 08/17/26 in IRB 2026-34 as NOT. 2026-28 (RELEASED 08/05/26).

11. Regulations under §274(o) regarding meals provided at the convenience of the employer.

12. Guidance under §168(n) regarding the special depreciation allowance for qualified production property.
    - PUBLISHED 03/09/26 in IRB 2026-11 as NOT. 2026-16 (RELEASED 02/20/26).

13. Guidance under §§951, 951A, and related provisions, including guidance regarding the determination of a United States shareholder's pro rata share of a controlled foreign

corporation's subpart F income and net CFC tested income.

- PUBLISHED 12/22/25 in IRB 2025-52 as NOT. 2025-75 (RELEASED 12/04/25).
- PUBLISHED 08/26/26 in FR as REG-115646-25 (FILED 08/25/26).

14. Regulations regarding modifications to subpart F by the additions of §§958(b)(4) and 951B.

15. Regulations under §59A regarding modifications to the base erosion minimum tax amount.

16. Guidance under §250 regarding foreign-derived deduction eligible income and net CFC tested income.

- PUBLISHED 12/22/25 in IRB 2025-52 as NOT. 2025-78 (RELEASED 12/04/25).
- PUBLISHED 08/20/26 in FR as REG-117130-25 (FILED 08/19/26).

17. Guidance under §898(c) regarding taxable years of specified foreign corporations and the allocation of foreign taxes after the repeal of §898(c)(2).

- PUBLISHED 12/15/25 in IRB 2025-51 as NOT. 2025-72 (RELEASED 11/25/25).
- PUBLISHED 08/03/26 in FR as REG-115145-25 (FILED 07/31/26).

18. Guidance under §§250, 904, 960, and related provisions regarding the allocation and apportionment of expenses and other foreign tax credit issues.

- PUBLISHED 12/22/25 in IRB 2025-52 as NOT. 2025-77 (RELEASED 12/04/25).
- PUBLISHED 08/03/26 in FR as REG-115145-25 (FILED 07/31/26).
- PUBLISHED 09/11/26 in FR as REG-117273-25 (FILED 09/10/26).

19. Guidance under §904 regarding the source of certain income from the sales of inventory produced in the United States that is sold outside the United States through a foreign branch.

20. Guidance under §25F on the income tax credit for contributions of individuals to scholarship granting organizations.

- PUBLISHED 12/08/25 in IRB 2025-50 as NOT. 2025-70 (RELEASED 11/25/25).
- PUBLISHED 01/25/26 in IRB 2026-02 as REV. PROC. 2026-06 (RELEASED 12/12/25).

21. Guidance under §529 regarding enhancements to qualified tuition programs.

22. Regulations under §4968 regarding excise tax based on investment income of certain private colleges and universities.

23. Guidance under §4960 regarding excess compensation paid by applicable tax-exempt organizations, including the expanded definition of “covered employee.”

    - PUBLISHED 06/22/26 in IRB 2026-26 as NOT. 2026-36 (RELEASED 06/05/26).

24. Guidance under §§1400Z–1, 1400Z–2, 6039K, 6039L, and 6726 regarding permanent renewal and enhancement of opportunity zones, including required information reporting.

    - PUBLISHED 10/20/25 in IRB 2025-43 as NOT. 2025-50 (RELEASED 09/30/25).

    - PUBLISHED 05/11/26 in IRB 2026-20 as REV. PROC. 2026-14 (RELEASED 04/06/26).

    - PUBLISHED 07/06/26 in IRB 2026-28 as NOT. 2026-40 (RELEASED 06/18/26).

    - PUBLISHED 09/11/26 in FR as REG-116506-25 (FILED 09/10/26).

    - RELEASED 09/22/26 as NOT. 2026-55.

25. Guidance under §460 on the exception to percentage-of-completion method for certain residential construction contracts.

    - PUBLISHED 09/21/26 in IRB 2026-39 as REV. PROC. 2026-32 (RELEASED 09/04/26).

26. Guidance under §1202 regarding the exclusion of gain from the sale or exchange of qualified small business stock.

27. Regulations under §6050W regarding repeal of revision to de minimis rules for third party network transactions.

    - PUBLISHED 01/09/26 in FR as REG-112829-25 (FILED 01/08/26).

    - PUBLISHED 05/20/26 in FR as TD 10048 (FILED 05/19/26)

28. Regulations under §§6041 and 6041A regarding increase in threshold for requiring information reporting with respect to certain payees.

    - PUBLISHED 04/17/26 in FR as REG-113229-25 (FILED 04/16/26).

29. Guidance under §139L regarding exclusion of interest on loans secured by rural or agricultural real property.

    - PUBLISHED 12/08/25 in IRB 2025-50 as NOT. 2025-71 (RELEASED 11/20/25).

30. Guidance under §1062 on the treatment of capital gains from the sale of certain farmland property.

    - PUBLISHED 01/05/26 in IRB 2026-2 as NOT. 2026-3 (RELEASED 12/22/25).

    - PUBLISHED 09/29/26 in FR as REG-117095-25 (FILED 09/28/26).

31. Guidance under §45Q on the credit for carbon oxide sequestration.

    - PUBLISHED 01/20/26 in IRB 2026-04 as NOT. 2026-01 (RELEASED 12/19/25).

    - PUBLISHED 08/31/26 in IRB 2026-36 as NOT. 2026-50 (RELEASED 08/14/26).

32. Guidance under §45U on the zero-emission nuclear power production credit.

33. Guidance under §45X regarding production credit for advanced manufacturing.

34. Guidance under §§45Y and 48E regarding beginning of construction.

    - PUBLISHED 09/02/25 in IRB 2025-36 as NOT. 2025-42 (RELEASED 08/15/25).

35. Guidance under §45Z on the clean fuel production credit.

    - PUBLISHED 02/04/26 in FR as REG-121244-23 (FILED 02/03/26).

    - RELEASED 09/08/26 as NOT. 2026-53.

36. Guidance under §7701(a)(51) and (52) regarding prohibited foreign entity and material assistance restrictions.

    - PUBLISHED 03/09/26 in IRB 2026-11 as NOT. 2026-15 (RELEASED 02/12/26).

37. Guidance under §6435 regarding dyed fuel.

    - PUBLISHED 01/20/26 in IRB 2026-4 as ANN. 2026-1 (RELEASED 12/22/25).

    - PUBLISHED 05/01/26 in FR as TD 10047 (FILED 04/30/26).

    - PUBLISHED 05/01/26 in FR as REG-119294-25 (FILED 04/30/26).

38. Regulations under §162(m) rules regarding excessive employee remuneration from controlled group members and allocation of deduction.

39. Guidance under §4475 regarding excise tax on certain remittance transfers.

    - PUBLISHED 10/20/25 in IRB 2025-43 as NOT. 2025-55 (RELEASED 10/07/25).
    - PUBLISHED 04/13/26 In FR as REG-114499-25 (RELEASED 04/10/26).
    - RELEASED 09/24/26 as NOT. 2026-52.

40. Guidance under §223 regarding changes to health savings accounts and high-deductible health plans.

    - PUBLISHED 01/05/26 in IRB 2026-2 as NOT. 2026-5 (RELEASED 12/09/25).

DEREGULATION AND BURDEN REDUCTION

1. Additional notices removing unnecessary Internal Revenue Bulletin guidance.

    - PUBLISHED 07/21/25 in IRB 2025-30 as NOT. 2025-36 (RELEASED 07/03/25).
    - RELEASED 09/29/26 as NOT. 2026-58.

2. Regulations eliminating unnecessary tax regulations.

3. Final regulations on the Joint Board for the Enrollment of Actuaries relating to continuing professional education requirements.

    - PUBLISHED 08/19/25 in FR as TD 10032 (FILED 08/18/25).

4. Notices providing interim guidance (including on issues described in section 5 of Notice 2025-27, 2025-26 IRB 1611, June 23, 2025) and describing forthcoming revisions to existing proposed regulations under §§ 55, 56A and 59 regarding the Corporate Alternative Minimum Tax.

    - PUBLISHED 08/18/25 in IRB 2025-34 as NOT. 2025-28 (RELEASED 07/29/25).
    - PUBLISHED 10/20/25 in IRB 2025-43 as NOT. 2025-46 (RELEASED 09/30/25).
    - PUBLISHED 10/27/25 in IRB 2025-44 as NOT. 2025-49 (RELEASED 09/30/25).
    - PUBLISHED 03/09/26 in IRB 2026-11 as NOT. 2026-7 (RELEASED 02/18/26).

5. Regulations under §59A concerning the reporting of qualified derivative payments for

purposes of base-erosion and anti-abuse tax. Notice 2024-43 (extending for two years the transition relief with respect to the reporting of qualified derivative payments, as initially provided in Notice 2021-36) was published on June 17, 2024. Proposed regulations were published on January 14, 2025.

- PUBLISHED 12/18/25 in FR as TD 10041 (FILED 12/17/25).

6. Regulations under §119 regarding employer-provided meals.

7. Regulations updating the classification system for the line of business determination under §1.132-4 for purposes of qualified employee discounts and no-additional-cost services.

    - PUBLISHED 08/06/25 in FR as REG-132805-17 (FILED 08/05/25).

8. Guidance under §166 on the conclusive presumption of worthlessness for bad debts. Proposed regulations were published on December 28, 2023.

9. Guidance under §263 and related Code sections regarding the treatment of capitalized costs for §355 distributions and reorganizations.

10. Final regulations under §263A regarding interest capitalization requirements for improvements to designated property. Proposed regulations were published May 15, 2024.

    - PUBLISHED IN FR 10/02/25 as TD 10034 (FILED 10/01/25).

11. Modifications and simplifications to regulations under §263A.

12. Final regulations under §267 regarding related party transactions and partnerships. Proposed regulations were published November 27, 2023.

13. Guidance under §§355 and 361 regarding matters addressed in Rev. Proc. 2024-24. Proposed regulations were published January 16, 2025.

    - WITHDRAWN 09/30/25 in FR as REG-112261-24 (FILED 09/29/25).

    - PUBLISHED 10/14/25 in IRB 2025-42 as REV. PROC. 2025-30 (RELEASED 09/29/25).

14. Regulations and other guidance under §382(h)(6). Proposed regulations were published on September 10, 2019, and January 14, 2020.

    - WITHDRAWN 07/02/25 in FR as REG-125710-18 (FILED 07/01/25).

15. Final regulations updating electronic delivery rules and other guidance for providing

applicable notices and making participant elections and spousal consents. Proposed regulations were published on December 30, 2022.

16. Guidance updating safe harbor explanations for eligible rollover distributions to satisfy the notice requirement under §402(f).

    - PUBLISHED 02/02/26 in IRB 2026-06 as NOT. 2026-13 (RELEASED 01/15/26).

17. Revenue Procedure updating and consolidating procedures for a sponsoring organization or a mass submitter to apply to the IRS for opinion letter on whether an IRA or SEP arrangement satisfies the applicable requirements under §408.

18. Regulations on treating back pay awards as compensation for purposes of §415 and under other Code requirements for plans.

19. Regulations on the determination of target normal cost and funding target for single-employer defined benefit plans.

    - PUBLISHED 08/20/26 in FR as REG-107855-25 (FILED 08/19/26).

20. Guidance under §451(b) and (c).

21. Revenue Procedure under §471 to update Rev. Proc. 2008-43, rolling average cost method of valuing inventories.

22. Regulations under §817 to facilitate the use of exchange-traded funds as investment options under variable contracts.

23. Regulations under §897(h) regarding certain investment entities.

    - PUBLISHED 10/21/25 in FR as REG-109742-25 (FILED 10/20/25).

24. Regulations under §871(m), including with respect to non-delta-one transactions. Notice 2024-44 (delaying for two years the applicability date of portions of the final regulations published on January 24, 2017) was published on June 17, 2024.

    - RELEASED 09/21/26 as NOT. 2026-61.

25. Regulations related to the foreign tax credit under §§901 and 903. Notice 2023-55 was published on August 8, 2023. Notice 2023-80 was published on December 26, 2023.

26. Regulations under §§1297 and 1298, including regulations regarding the treatment of foreign entities held by domestic partnerships and S corporations under §§953, 958, and 1291 – 1298, and when foreign insurance income is excluded from passive income under §1297(f). Proposed regulations were published on January 15, 2021, and on January 25, 2022.

27. Regulations under §987 on income and currency gain or loss with respect to a §987 qualified business unit. Final and proposed regulations were published on December 11, 2024.

    - PUBLISHED 03/16/26 in IRB 2026-12 as NOT. 2026-17 (RELEASED 02/25/26).

    - PUBLISHED 08/14/26 in FR as REG-103844-26 (FILED 08/13/26).

28. Revenue Procedure clarifying information required for a taxpayer to enable more efficient processing of private letter ruling requests to make retroactive qualified electing fund elections under §1.1295-3(f) for passive foreign investment companies.

    - PUBLISHED 01/20/26 in IRB 2026-04 as REV. PROC. 2026-10 (RELEASED 01/07/26).

29. Regulations under §1446(f) to revise certain requirements for withholding agents in the final regulations under §1446(f) that were published on November 30, 2020. Notice 2023-8 (addressing certain of these issues under final regulations) was published on January 9, 2023.

30. Regulations under §1502 regarding life-nonlife consolidated groups.

31. Guidance under §1503(d), including regulations regarding intercompany transactions and items arising from stock ownership, and the application of §1503(d) with respect to certain foreign taxes that are intended to ensure that multinational enterprises pay a minimum level of tax. Proposed regulations were published on August 7, 2024, and final regulations were published on January 14, 2025.

    - PUBLISHED 09/08/25 in IRB 2025-37 as NOT. 2025-44 (RELEASED 08/20/25).

32. Final regulations under §4501 regarding computation of the excise tax on the repurchase of corporate stock. Proposed regulations were published on April 12, 2024.

    - PUBLISHED 11/24/25 in FR as TD 10037 (FILED 11/21/25).

33. Final regulations under §§4661, 4662, 4671, and 4672 related to the Superfund chemical taxes. Proposed regulations were published March 29, 2023.

34. Regulations under §4945 regarding expenditure responsibility requirements.

35. Final regulations under §4966 regarding donor advised funds, including excise taxes on sponsoring organizations and fund management. Proposed regulations were published on November 14, 2023.

36. Regulations regarding elections under §6013(g) and (h).

37. Withdrawal of notices of proposed rulemaking under §6015.

    - PUBLISHED 12/15/25 in FR as withdrawal of REG-134219-08 and REG-132251-11 (FILED 12/12/25).

38. Guidance removing §1.6011-18 regarding identification of partnership related-party basis adjustment transactions as transactions of interest. Notice announcing intention to publish proposed regulations published on May 5, 2025, as Notice 2025-23.

    - PUBLISHED 03/06/26 in FR as REG-108921-25 (FILED 03/05/26).

39. Guidance concerning the reporting of charitable contributions of trusts under §6034.

    - PUBLISHED 08/17/26 in FR as REG-109082-25 (FILED 08/14/26).

40. Regulations under §6050K concerning reporting of sales or exchanges of certain partnership interests.

    - PUBLISHED 08/19/25 in FR as REG-108822-25 (FILED 08/18/25).

    - PUBLISHED 05/20/26 in FR as TD 10048 (FILED 05/19/26).

41. Withdrawal of proposed regulations under §6103(n) related to disclosure of returns and return information in connection with written contracts or agreements for the acquisition of property or services for tax administration purposes.

    - PUBLISHED 09/03/25 in FR as withdrawal of REG-129260-16 (FILED 09/02/25).

42. Regulations under §6104 regarding the place for public inspection of materials relating to tax-exempt organizations, pensions, and other plans.

43. Regulations under the centralized partnership audit regime established by the Bipartisan Budget Act of 2015.

44. Regulations to remove regulations under §7805A regarding mandatory 60-day postponement of certain tax-related deadlines by reason of a federally declared disaster.

45. Regulations updating the user fee for estate tax closing letters.

    - PUBLISHED 12/01/25 in FR as TD 10038 (FILED 11/28/25).

    - PUBLISHED 06/02/26 in FR as REG-103193-26 (FILED 06/01/26).

    - PUBLISHED 09/25/26 in FR as TD 10055 (FILED 09/24/26).

46. Update to Pre-Filing Agreement revenue procedure.

ADDITIONAL PROJECTS:

47. Notice of Determination modifying the list of taxable substances for Superfund chemical tax purposes under §§4671 and 4662(e).

    - PUBLISHED 08/18/25 in IRB 2025-34 as NOT. 2025-41 (RELEASED 08/01/25).
    - PUBLISHED 10/06/25 in IRB 2025-41 as NOT. 2025-51 (RELEASED 09/16/25).
    - PUBLISHED 07/13/26 in IRB 2026-29 as NOT. 2026-43 (RELEASED 06/25/26).

48. Guidance under §863(a) on the sourcing of borrow fees with respect to securities lending transactions or sale-repurchase transactions.

    - PUBLISHED 11/10/25 in IRB 2025-46 as NOT. 2025-63 (RELEASED 10/23/25).

49. Withdrawal of proposed regulations under §6109 regarding preparer tax identification numbers.

    - PUBLISHED 11/28/25 in FR as withdrawal of REG-124791-11 (FILED 11/26/25).

50. Amendments to the Branded Prescription Drug Fee regulations under §9008 of the Patient Protection and Affordable Care Act.

    - PUBLISHED 01/02/26 in FR as REG-103430-24 (FILED 12/31/25).

51. Revising qualified domestic trust regulations under §2056A to update outdated references and procedures.

    - PUBLISHED 07/10/26 in FR as TD 10050 (FILED 07/09/26).

SECTION 501(c)(3) ISSUES

1. Guidance on the application of the fundamental public policy against racial discrimination, including consideration of recent caselaw, in determining the eligibility of private schools for recognition of tax-exempt status under §501(c)(3).

    - PUBLISHED 09/04/26 in FR as REG-119986-25 (FILED 09/03/26).

2. Guidance on the statutory prohibition in §501(c)(3) against participation or intervention in political campaigns (the “Johnson Amendment”).

TRIBAL TAX ISSUES

1. Regulations under §139E regarding the requirements for Tribal general welfare benefits,

including Alaska Native Corporations. Proposed regulations were published on September 17, 2024.

- PUBLISHED 12/16/25 in FR as TD 10040 (FILED 12/15/25).

2. Final regulations under §7701 regarding the Federal tax treatment of an entity wholly owned by one or more Indian Tribal governments. Proposed regulations were published on October 09, 2024.

    - PUBLISHED 12/16/25 in FR as TD 10039 (FILED 12/15/25).

3. Final regulations under §415 regarding §7873 treaty fishing rights income. Proposed regulations were published on November 15, 2013.

    - PUBLISHED 05/04/26 in FR as TD 10046 (FILED 05/01/26).

DIGITAL ASSETS

1. Guidance on the tax treatment of transactions involving digital assets.

    - PUBLISHED 04/06/26 in IRB 2026-15 as NOT. 2026-20 (RELEASED 03/18/26).

2. Guidance regarding digital assets held by §301.7701-4(c) investment trusts.

    - PUBLISHED 11/10/25 in IRB 2025-48 as REV. PROC. 2025-31 (RELEASED 11/24/25).

3. Regulations under §6045 regarding the reporting by U.S. brokers of digital asset transactions of certain foreign persons in connection with the OECD's Crypto Asset Reporting Framework.

4. Guidance regarding electronic furnishing of information returns, including regulations under §6045 regarding electronic furnishing of payee statements regarding digital asset sales.

    - PUBLISHED 03/06/26 in FR as REG-105064-25 (FILED 03/05/26).

    - PUBLISHED 03/23/26 in IRB 2026-13 as NOT. 2026-04 (RELEASED 03/05/26).

5. Regulations regarding information reporting of digital assets, as amended by the Infrastructure Investment and Jobs Act.

6. Final regulations removing regulations regarding gross proceeds reporting by brokers that regularly provide services effectuating digital assets sales.

    - PUBLISHED on 07/11/25 in FR as revocation of TD 10021 (FILED 07/10/25).

SECURE 2.0 ACT AND OTHER GUIDANCE

1. IRS Employee Plans program guidance, including revenue procedures updating the Employee Plans Compliance Resolution System (EPCRS) and adding a new IRA Compliance Resolution System (ICRS) to reflect provisions of the SECURE 2.0 Act, and guidance on the amendment deadline for IRAs.

    - PUBLISHED 02/09/26 in IRB 2026-07 as NOT. 2026-09 (RELEASED 01/27/26).
    - PUBLISHED 06/01/26 in IRB 2026-23 as NOT. 2026-34 (RELEASED 05/14/26).
    - PUBLISHED 08/24/26 in IRB 2026-35 as ANN. 2026-15 (RELEASED 08/05/26).

2. Guidance implementing provisions of the SECURE 2.0 Act, including §103 (savers match), §110 (qualified student loan matching contributions), §125 (long-term part-time employees), §127 (pension-linked emergency savings accounts), §324 (rollover rules), and §334 (qualified long-term care distributions), and guidance under Code §72(t) relating to the repayment provisions for certain distributions added by the SECURE 2.0 Act.

    - PUBLISHED 06/08/26 in IRB 2026-24 as NOT. 2026-33 (RELEASED 05/20/26).
    - PUBLISHED 08/24/26 in IRB 2026-35 as NOT. 2026-48 (RELEASED 08/07/26).
    - PUBLISHED 08/24/26 in IRB 2026-35 as NOT. 2026-49 (RELEASED 08/12/26).

3. Final regulations relating to modifications to §401(a)(9) and related provisions made by the SECURE 2.0 Act and regarding other issues under §401(a)(9) and related provisions. Proposed regulations were published on July 19, 2024.

    - PUBLISHED 03/09/26 in IRB 2026-11 as ANN. 2026-7 (RELEASED 02/23/26).

4. Final regulations and related guidance on the exception to the unified plan rule for §413(e) multiple employer plans as modified by the SECURE Act. Proposed regulations were published on March 28, 2022.

5. Final regulations on automatic enrollment requirements under §414A as added by the SECURE 2.0 Act. Proposed regulations were published on January 10, 2025.

6. Final regulations on updates to catch-up contribution rules under §414(v) as added by the SECURE 2.0 Act. Proposed regulations were published on January 10, 2025.

    - PUBLISHED 09/16/25 in FR as TD 10033 (FILED 09/15/25).

7. Guidance on uncashed checks from retirement plans.

- PUBLISHED 08/04/25 in IRB 2025-32 as REV. RUL. 2025-15 (RELEASED 07/16/25).

8. Regulations under §6011 that identify certain basket transactions as listed transactions. Proposed regulations were published on July 24, 2024.

ADDITIONAL PROJECTS:

9. Regulations updating the Preparer Tax Identification Number user fee.

    - PUBLISHED 09/30/25 in FR as REG-108673-25 (FILED 09/29/25).

    - PUBLISHED 09/30/25 in FR as TD 10035 (FILED 09/29/25).

10. Relief for taxpayers affected by the 2024-2025 terroristic action in the State of Israel.

    - PUBLISHED 10/20/25 in IRB 2025-43 as NOT. 2025-53 (RELEASED 09/30/25).

11. Updating regulation references to reflect reorganizations at the Department of Justice and the Internal Revenue Service.

    - PUBLISHED 12/12/25 in FR as REG-110519-25 (FILED 12/11/25).

12. Regulations under §892 relating to the exemption from taxation afforded to foreign governments from qualified investments in the United States. Proposed regulations under §892 were published on November 3, 2011. A proposed regulation revising §1.892-5(b)(1) and a notice reopening the comment period for the 2011 proposed regulations were published on December 29, 2022.

    - PUBLISHED 12/15/25 in FR as TD 10042 (FILED 12/12/25).

    - PUBLISHED 12/15/25 in FR as REG-101952-24 (FILED 12/12/25).

    - PUBLISHED 06/01/26 in FR as CC-00349656-26 (FILED 05/29/26).

13. Guidance extending the transition period provided in Revenue Ruling 2025-4 for an additional year to calendar year 2026 for States administering paid family and medical leave (PFML) programs and employers participating in such programs.

    - PUBLISHED 01/05/26 in IRB 2026-2 as NOT. 2026-06 (RELEASED 12/19/25).

14. Announcement regarding §4611 oil spill liability trust fund financing rate expiration.

    - PUBLISHED 01/26/26 in IRB 2026-05 as ANN. 2026-02 (RELEASED 01/07/26).

15. Guidance revising Rev. Proc. 80-27 regarding group exemption letters. Notice 2020-36 was published on May 18, 2020.

    - PUBLISHED 01/20/26 in IRB 2026-04 as NOT. 2026-08 (RELEASED 01/15/26).

    - PUBLISHED 01/20/26 in IRB 2026-04 as REV. PROC. 2026-08 (RELEASED 01/15/26).

16. Guidance under §§141 through 150 for certain bonds issued by the Alaska Railroad Corporation.

    - PUBLISHED 02/02/26 in IRB 2026-06 as REV. RUL. 2026-04 (RELEASED 01/15/26).

17. Regulations under §§148 and 150 on refunding bonds.

    - PUBLISHED 03/12/26 in FR as REG-117298-21 (FILED 03/11/26).

18. Final Regulations on Qualified Nonpersonal Use Vehicles.

    - PUBLISHED 03/20/26 in the FR as TD 10043 (FILED 03/19/26).

19. Relief from addition to tax for underpayment of estimated income tax by individual farmers and fishermen.

    - PUBLISHED 04/20/26 in IRB 2026-17 as NOT. 2026-24 (RELEASED 04/01/26).

20. Regulations updating user fees related to the Enrolled Agent Special Enrollment Examination.

    - PUBLISHED 04/20/26 in FR as REG-108706-25 (FILED 04/17/26).

    - PUBLISHED 04/20/26 in FR as TD 10045 (FILED 04/17/26).

21. Alternative method for carrying broker-dealers to comply with certain nonbank trustee rules.

    - PUBLISHED 06/15/26 in IRB 2026-25 as NOT. 2026-32 (RELEASED 05/21/26).

22. Regulations under §6011 that identify certain charitable remainder annuity trust transactions as listed transactions. Proposed regulations were published on March 25, 2024.

    - PUBLISHED 07/09/26 in FR as TD 10051 (FILED 07/08/26).

23. Final regulations under §§101 and 6050Y relating to §1035 exchanges and certain corporate acquisitions. Proposed regulations were published on May 10, 2023.

    - PUBLISHED 07/09/26 in FR as TD 10052 (FILED 07/08/26).

24. Guidance relieving certain tax-exempt foreign participating member associations of FIFA from having to file a Form 990-series annual information return or notice.

    - PUBLISHED 08/10/2026 in IRB 2026-33 as REV. PROC. 2026-28 (RELEASED 07/24/26).

25. Revenue ruling holding that ICE Index is a “qualified board or exchange” under §1256(g)(7)(C).

    - PUBLISHED 08/31/26 in IRB 2026-36 as REV. RUL. 2026-16 (RELEASED 08/10/26).

26. Regulations under §23, §24, §25A, and §32 applying the Personal Responsibility and Work Opportunity Reconciliation Act of 1996.

    - PUBLISHED 08/20/26 in FR as REG-119882-25 (FILED 08/19/26).

27. Guidance on tax-aware investment fund strategies.

    - RELEASED 09/28/26 as NOT. 2026-62.

28. Relief for Taxpayers Affected by 2025-2026 Terroristic Action in the State of Israel.

    - RELEASED 09/30/26 as NOT. 2026-63.

APPENDIX – Regularly Scheduled Publications

JULY 2025

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 07/07/25 in IRB 2025-28 as REV. RUL. 2025-13 (RELEASED 06/17/25).

2. Notice setting forth the inflation adjustment factors for the 2025 calendar year for the credits under §§45U, 45V, and 45Z.

    - PUBLISHED 07/21/25 in IRB 2025-30 as NOT. 2025-37 (NO EARLY RELEASE).

3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in July 2025, the 24-month average segment rates, the funding segment rates applicable for July 2025, the spot segment rates for June 2025 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 08/04/25 in IRB 2025-32 as NOT. 2025-39 (RELEASED 07/15/25).

4. Notice regarding marginal production rates under §613A for oil and gas well depletion occurring in 2023.

5. Notice updating static mortality tables to be used by defined benefit plans for 2026.

    - PUBLISHED 07/28/25 in IRB 2025-31 as NOT. 2025-40 (RELEASED 07/15/25).

6. Revenue procedure providing indexing adjustments for the applicable dollar amounts under §4980H(c)(1) and (b)(1). The applicable dollar amounts under §4980H(c)(1) and (b)(1) for the calendar year are adjusted by an amount equal to the product of such dollar amount and the premium adjustment percentage (as defined in §1302(c)(4) of the Patient Protection and Affordable Care Act).

    - PUBLISHED 08/11/25 in IRB 2025-33 as REV. PROC. 2025-26 (RELEASED 07/22/25).

AUGUST 2025

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 08/04/25 in IRB 2025-32 as REV. RUL. 2025-14 (RELEASED 07/15/25).

2. Notice providing the inflation adjustment factor to be used in determining the enhanced oil recovery credit under §43 for tax years beginning in the calendar year 2023.

3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in August 2025, the 24-month average segment rates, the funding segment rates applicable for August 2025, the spot segment rates for July 2025 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 09/02/25 in IRB 2025-36 as NOT. 2025-43 (RELEASED 08/18/25).

4. Revenue ruling providing the average annual effective interest rates charged by each Farm Credit Bank District.

    - PUBLISHED 08/25/25 in IRB 2025-35 as REV. RUL. 2025-16 (NO EARLY RELEASE).

5. Notice setting forth the 2025 inflation adjustment factor and applicable amounts used in calculating the amount of the clean electricity production credit allowable under §45Y.

    - PUBLISHED 08/25/25 in FR as 2025-16249 (NO EARLY RELEASE).

SEPTEMBER 2025

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 09/02/25 in IRB 2025-36 as REV. RUL. 2025-17 (RELEASED 08/18/25).

2. Notice under §274 regarding the deemed substantiation of travel expenses using per diem rates.

    - PUBLISHED 10/06/25 in IRB 2025-41 as NOT. 2025-54 (RELEASED 09/23/25).

3. Notice identifying the counties that experienced exceptional, extreme, or severe drought during the preceding 12-month period ending August 31, 2025, for purposes of determining whether the replacement period within which to replace livestock sold on account of drought is extended under §1033(e)(2)(B) and Notice 2006-82.

    - PUBLISHED 10/06/25 in IRB 2025-41 as NOT. 2025-52 (RELEASED 09/22/25).

4. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period October through December 2022.

5. Update of Notice 2004-83 to add approved applicants for designated private delivery service status under §7502(f). Will be published only if any new applicants are

approved.

6. Notice setting forth updates for the corporate bond yield curve for plan years beginning in September 2025, the 25-year average segment rates for 2026, the 24-month average segment rates, the funding segment rates applicable for September 2025, the spot segment rates for August 2025 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 09/29/25 in IRB 2025-40 as NOT. 2025-47 (RELEASED 09/15/25).

7. Revenue ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the second half of 2023 for use in valuing personal flights on employer-provided aircraft.

    - PUBLISHED 10/06/25 in IRB 2025-41 as REV. RUL. 2025-20 (NO EARLY RELEASE).

8. Notice on annual adjustment in the fee imposed to fund the Patient Centered Outcomes Research Trust Fund.

    - PUBLISHED 11/03/25 in IRB 2025-45 as NOT. 2025-61 (NO EARLY RELEASE).

OCTOBER 2025

1. Revenue procedure under §1 and other sections of the Code regarding inflation adjusted items for 2026.

    - PUBLISHED 10/27/25 in IRB 2025-44 as REV. PROC. 2025-32 (RELEASED 10/09/25).

2. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.

    - PUBLISHED 10/06/25 in IRB 2025-41 as REV. RUL. 2025-19 (RELEASED 09/15/25).

3. Revenue procedure providing the amounts of unused housing credit carryover allocated to qualified States under §42(h)(3)(D) for the calendar year.

    - PUBLISHED 01/20/26 in IRB 2026-04 as REV. PROC. 2026-09 (RELEASED 12/18/25).

4. Update of Revenue Procedure 2018-58 listing the tax deadlines that may be postponed by the Commissioner under §7508A in the event of a federally-declared disaster, significant fire, or terrorist attack. Will be published only if there are any updates.

5. Notice setting forth updates for the corporate bond yield curve for plan years beginning in October 2025, the 24-month average segment rates, the funding segment rates applicable for October 2025, the spot segment rates for September 2025 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 12/15/25 in IRB 2025-51 as NOT. 2025-73 (RELEASED 11/24/25).

6. Revenue procedure providing the unpaid loss discount factors and salvage discount factors for the 2025 accident year to be used for computing discounted unpaid losses under §846 and discounted estimated salvage recoverable under §832.

    - PUBLISHED 02/23/26 in IRB 2026-09 as REV. PROC. 2026-13 (RELEASED 02/09/26).

NOVEMBER 2025

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288 and 7520.

    - PUBLISHED 11/03/25 in IRB 2025-45 as REV. RUL. 2025-21 (RELEASED 10/16/25).

2. Revenue ruling setting forth covered compensation tables under §401(l)(5)(E) that are used for purposes of applying the permitted disparity rules under §401(l) to defined benefit plans for the 2026 plan year.

    - PUBLISHED 01/05/26 in IRB 2026-2 as REV. RUL. 2026-1 (RELEASED 12/12/25).

3. Revenue ruling providing the “base period T-Bill rate” as required by §995(f)(4).

    - PUBLISHED 12/01/25 in IRB 2025-49 as REV. RUL. 2025-23 (NO EARLY RELEASE).

4. Update of Revenue Procedure 2022-41 regarding adequate disclosure for purposes of the §6662 substantial understatement penalty and the §6694 preparer penalty. Will be published only if there are any updates.

5. Notice setting forth updates for the corporate bond yield curve for plan years beginning in November 2025, the 24-month average segment rates, the funding segment rates applicable for November 2025, the spot segment rates for October 2024 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 12/15/25 in IRB 2025-51 as NOT. 2025-74 (RELEASED 11/25/25).

6. Notice setting forth cost-of living adjustments effective January 1, 2026, applicable to the dollar limits on benefits and contributions under qualified retirement plans and other limitations applicable to deferred compensation plans.

    - PUBLISHED 12/01/25 in IRB 2025-49 as NOT. 2025-67 (RELEASED 11/13/25).

7. Federal Register Notice on Railroad Retirement Tier 2 tax rate.

    - PUBLISHED 11/25/25 in FR as 2025–21000 (FILED 11/24/25).

DECEMBER 2025

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 12/08/25 in IRB 2025-50 as REV. RUL. 2025-24 (RELEASED 11/17/25).

2. Notice under §274 regarding the 2026 optional standard mileage rates.

    - PUBLISHED 01/20/26 in IRB 2026-4 as NOT. 2026-10 (RELEASED 12/29/25).

    - PUBLISHED 07/13/26 in IRB 2026-29 as ANN. 2026-11.

3. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period January through March 2024.

    - PUBLISHED 11/24/25 in IRB 2025-48 as REV. RUL. 2025-22 (RELEASED 11/13/25).

4. Notice setting forth updates for the corporate bond yield curve for plan years beginning in December 2025, the 24-month average segment rates, the funding segment rates applicable for December 2025, the spot segment rates for November 2025 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 01/05/26 in IRB 2026-2 as NOT. 2026-2 (RELEASED 12/15/25).

5. Notice setting forth required amendment deadlines for §401(a) plans with respect to certain changes in qualification requirements and for §403(b) plans with respect to certain changes in §403(b) requirements.

    - PUBLISHED 12/22/25 in IRB 2025-52 as NOT. 2025-60 (RELEASED 12/04/25).

6. Notice setting forth the percentage increase for calculating the qualifying payment amounts for items and services furnished during 2025 for purposes of §§9816 and 9817, sections 716 and 717 of the Employee Retirement Income Security Act of 1974,

and sections 2799A-1 and 2799A-2 of the Public Health Service Act.

- PUBLISHED 11/17/25 in IRB 2025-47 as NOT. 2025-65 (NO EARLY RELEASE).

7. Notice updating static mortality tables to be used by defined benefit plans for 2027.

   - PUBLISHED 05/18/26 in IRB 2026-21 as NOT. 2026-27 (RELEASED 04/27/26).

8. Revenue procedure updating the list of countries with which the United States has in force an information exchange agreement, such that bank deposit interest paid to residents of such countries must be reported by payors to the extent required under §§1.6049-8(a) and 1.6049-4(b)(5).

JANUARY 2026

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, 7520, and 7702.

   - PUBLISHED 01/12/26 in IRB 2026-03 as REV. RUL. 2026-02 (RELEASED 12/15/25).

2. Revenue procedure under §280F providing limitations on depreciation deductions for owners of passenger automobiles first placed in service during the calendar year and amounts to be included in income by lessees of passenger automobiles first leased during the calendar year.

   - PUBLISHED 03/23/26 in IRB 2026-13 as REV. PROC. 2026-15 (RELEASED 03/03/26).

3. Revenue procedure updating the procedures for issuing private letter rulings, determination letters, and information letters on specific issues under the jurisdiction of the Chief Counsel.

   - PUBLISHED 12/29/25 in IRB 2026-1 as REV. PROC. 2026-01 (NO EARLY RELEASE).

4. Revenue procedure updating the procedures for furnishing technical advice, including technical expedited advice, to certain IRS offices, in the areas under the jurisdiction of the Chief Counsel.

   - PUBLISHED 12/29/25 in IRB 2026-01 as REV. PROC. 2026-02 (NO EARLY RELEASE).

5. Revenue procedure updating the previously published list of “no-rule” issues under the jurisdiction of certain Associate Chief Counsel (Corporate), Associate Chief Counsel

(Energy, Credits, and Excise Tax), Associate Chief Counsel (Financial Institutions and Products), Associate Chief Counsel (Income Tax and Accounting), Associate Chief Counsel (Passthroughs, Trusts, and Estates), Associate Chief Counsel (Procedure and Administration), and Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes) on which advance letter rulings or determination letters will not be issued.

- PUBLISHED 12/29/25 in IRB 2026-01 as REV. PROC. 2026-03 (NO EARLY RELEASE).

6. Revenue procedure updating the procedures for issuing determination letters and letter rulings on issues under the jurisdiction of the Office of the Commissioner, Tax Exempt and Government Entities Division, Employee Plans Rulings and Agreements Office.

    - PUBLISHED 12/29/25 in IRB 2026-01 as REV. PROC. 2026-04 (NO EARLY RELEASE).

7. Revenue procedure updating the procedures for issuing determination letters under the jurisdiction of the Office of the Commissioner, Tax Exempt and Government Entities Division, Exempt Organizations Rulings and Agreements Office.

    - PUBLISHED 12/29/25 in IRB 2026-01 as REV. PROC. 2026-05 (NO EARLY RELEASE).

8. Revenue procedure updating the previously published list of “no-rule” issues under the jurisdiction of the Associate Chief Counsel (International) on which advance letter ruling or determination letters will not be issued.

    - PUBLISHED 01/05/26 in IRB 2026-02 as REV. PROC. 2026-07 (NO EARLY RELEASE).

9. Notice setting forth updates for the corporate bond yield curve for plan years beginning in January 2026, the 24-month average segment rates, the funding segment rates applicable for January 2026, the spot segment rates for December 2025 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 02/02/26 in IRB 2026-06 as NOT. 2026-12 (RELEASED 01/13/26).

FEBRUARY 2026

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 02/02/26 in IRB 2026-06 as REV. RUL. 2026-03 (RELEASED 01/15/26).

2. Notice setting forth updates for the corporate bond yield curve for plan years beginning in February 2026, the 24-month average segment rates, the funding segment rates applicable for February 2026, the spot segment rates for January 2026 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 03/09/26 in IRB 2026-11 as NOT. 2026-14 (RELEASED 02/19/26).

MARCH 2026

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 03/09/26 in IRB 2026-11 as REV. RUL. 2026-06 (RELEASED 02/17/26).

2. Notice providing the calendar year resident population estimates used in determining the State housing credit ceiling under §42(h) and the private activity bond volume cap under §146.

    - PUBLISHED 04/06/26 in IRB 2026-15 as NOT. 2026-22 (NO EARLY RELEASE).

3. Revenue procedure under §143 regarding average area purchase price.

    - PUBLISHED 05/26/26 in IRB 2026-22 as REV. PROC. 2026-23 (RELEASED 05/06/26).

4. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period April through June 2024.

    - PUBLISHED 02/02/26 in IRB 2026-08 as REV. RUL. 2026-02 (NO EARLY RELEASE).

    .

5. Revenue ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the first half of 2025 for use in valuing personal flights on employer-provided aircraft.

    - PUBLISHED 04/13/26 in IRB 2026-16 as REV. RUL. 2026-08 (NO EARLY RELEASE).

6. Notice setting forth updates for the corporate bond yield curve for plan years beginning in March 2026, the 24-month average segment rates, the funding segment rates applicable for March 2026, the spot segment rates for February 2026 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 04/06/26 in IRB 2026-15 as NOT. 2026-19 (RELEASED 03/17/26).

7. Revenue procedure providing the annual update to the List of Automatic Changes for taxpayer-initiated changes in method of accounting.

8. Revenue procedure providing indexing adjustments for the applicable dollar amounts under §4980H(c)(1) and (b)(1). The applicable dollar amounts under §4980H(c)(1) and (b)(1) for the calendar year are adjusted by an amount equal to the product of such dollar amount and the premium adjustment percentage (as defined in §1302(c)(4) of the Patient Protection and Affordable Care Act).

    - PUBLISHED 05/26/26 in IRB 2026-22 as REV. PROC. 2026-22 (RELEASED 05/04/26)

9. Notice providing adjustments based on location to the limitation on housing expenses for purposes of §911 for the 2025 tax year, and if a taxpayer so chooses, to the 2024 tax year.

    - PUBLISHED 04/20/26 in IRB 2026-17 as NOT. 2026-25 (RELEASED 04/07/26).

10. Revenue Procedure under §911(d)(4) providing a list of foreign countries for which the minimum time requirements for purposes of claiming the foreign earned income exclusion are waived for tax year 2024.

    - PUBLISHED 03/23/26 in IRB 2026-13 as REV. PROC. 2026-16 (RELEASED 03/04/26).

11. Report pursuant to section 521(b) of the Ticket to Work and Work Incentives Improvement Act of 1999, concerning advance pricing agreements and the Advance Pricing and Mutual Agreement Program.

    - PUBLISHED 04/13/26 in IRB 2026-16 as ANN. 2026-08 (RELEASED 03/30/26).

APRIL 2026

1. Revenue procedure providing annual indexing required under §36B.

    - PUBLISHED 08/04/25 in IRB 2025-32 as REV. PROC. 2025-25 (RELEASED 07/18/25).

    - PUBLISHED 07/27/26 in IRB 2026-31 as REV. PROC. 2026-26 (RELEASED 07/21/26).

2. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 04/06/26 in IRB 2026-15 as REV. RUL. 2026-07 (RELEASED 03/16/26).

3. Guidance providing the calendar year inflation adjustment factor and reference prices for the renewable electricity production credit under §45.

    - PUBLISHED ON 06/22/26 in IRB 2026-26 as NOT. 2026-37 (NO EARLY RELEASE)

4. Revenue procedure providing a current list of countries and the dates those countries are subject to the §911(d)(4) waiver and guidance to individuals who fail to meet the eligibility requirements of §911(d)(1) because of adverse conditions in a foreign country.

5. Notice setting forth updates for the corporate bond yield curve for plan years beginning in April 2026, the 24-month average segment rates, the funding segment rates applicable for April 2026, the spot segment rates for March 2026 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 04/27/26 in IRB 2026-18 as NOT. 2026-26 (RELEASED 04/13/26).

MAY 2026

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 05/04/26 in IRB 2026-19 as REV. RUL. 2026-09 (RELEASED 04/16/26).

2. Notice regarding marginal well production credit under §45I for natural gas produced in 2026.

    - PUBLISHED 06/13/26 in IRB 2026-29 as NOT. 2026-42 (NO EARLY RELEASE).

3. Notice regarding percentage depletion rates under §613A for marginal oil and gas wells in 2026.

    - PUBLISHED 06/15/2026 in IRB 2026-25 NOT. 2026-35 (NO EARLY RELEASE)

4. Notice setting forth updates for the corporate bond yield curve for plan years beginning in May 2026, the 24-month average segment rates, the funding segment rates applicable for May 2026, the spot segment rates for April 2026 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 06/01/26 in IRB 2026-23 as NOT. 2026-31 (RELEASED 05/15/26).

5. Revenue procedure setting forth the 2027 inflation adjusted amounts for Health Savings Accounts (HSAs), as determined under §223 and the maximum amount that may be made newly available for excepted benefit Health Reimbursement Arrangements

(HRAs) provided under §54.9831-1(c)(3)(viii) of the Pension Excise Tax Regulations.

- PUBLISHED 06/15/26 in IRB 2026-25 as REV. PROC. 2026-24 (RELEASED 05/28/26).

6. Revenue procedure providing the domestic asset/liability percentages and the domestic investment yield percentages for foreign companies conducting insurance business in the United States.

    - PUBLISHED 05/04/26 in IRB 2026-19 as REV. PROC. 2026-19 (RELEASED 04/13/26).

JUNE 2026

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 06/08/26 in IRB 2026-24 as REV. RUL. 2026-11 (RELEASED 05/15/26).

2. Notice setting forth the §45K(d)(2)(C) reference price for the nonconventional source production credit.

    - PUBLISHED 05/26/26 in IRB 2026-22 IRB as NOT. 2026-30 (NO EARLY RELEASE)

3. Notice setting forth the inflation adjustment factor for purposes of §45Q for calendar year 2024.

    - PUBLISHED 05/26/26 in IRB 2026-22 as NOT. 2026-29 (NO EARLY RELEASE).

4. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period July through September 2024.

    - PUBLISHED 05/26/26 in IRB 2026-23 as REV. RUL. 2026-10 (NO EARLY RELEASE).

5. Notice setting forth updates for the corporate bond yield curve for plan years beginning in June 2026, the 24-month average segment rates, the funding segment rates applicable for June 2026, the spot segment rates for May 2026 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 06/29/26 in IRB 2026-27 as NOT. 2026-39 (RELEASED 06/10/26).

    - PUBLISHED 07/06/26 in IRB 2026-28 as NOT. 2026-38 (RELEASED 06/16/26).

JULY 2026

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 07/06/26 in IRB 2026-28 as REV. RUL. 2026-12 (RELEASED 06/15/26).

2. Notice setting forth the inflation adjustment factors for the 2026 calendar year for the credits under §§45U, 45V, and 45Z.

    - PUBLISHED 07/13/26 in IRB 2026-29 as NOT. 2026-41 (NO EARLY RELEASE).

3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in July 2026, the 24-month average segment rates, the funding segment rates applicable for July 2026, the spot segment rates for June 2026 that are used for determining minimum present values, and the 30-year Treasury rates.

    - PUBLISHED 08/03/26 in IRB 2026-32 as NOT. 2026-44 (RELEASED 07/14/26).

4. Notice updating static mortality tables to be used by defined benefit plans for 2027.

    - PUBLISHED 05/18/26 in IRB 2026-21 as NOT. 2026-27 (RELEASED 04/27/26).

5. Revenue procedure providing indexing adjustments for the applicable dollar amounts under §4980H(c)(1) and (b)(1). The applicable dollar amounts under §4980H(c)(1) and (b)(1) for the calendar year are adjusted by an amount equal to the product of such dollar amount and the premium adjustment percentage (as defined in §1302(c)(4) of the Patient Protection and Affordable Care Act).

AUGUST 2026

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 08/03/26 in IRB 2026-32 as REV. RUL. 2026-13 (RELEASED 07/15/26).

2. Notice providing the inflation adjustment factor to be used in determining the enhanced oil recovery credit under §43 for tax years beginning in the calendar year 2026.

    - PUBLISHED 08/25/26 in IRB 2026-35 as NOT. 2026-46 (NO EARLY RELEASE).

3. Notice setting forth updates for the corporate bond yield curve for plan years beginning

in August 2026, the 24-month average segment rates, the funding segment rates applicable for August 2026, the spot segment rates for July 2026 that are used for determining minimum present values, and the 30-year Treasury rates.

- PUBLISHED 09/14/26 in IRB 2026-38 as NOT. 2026-51 (RELEASED 08/21/26).

4. Revenue ruling providing the average annual effective interest rates charged by each Farm Credit Bank District.

SEPTEMBER 2026

1. Revenue ruling setting forth tables of the adjusted applicable federal rates for the current month for purposes of §§42, 382, 1274, 1288, and 7520.

    - PUBLISHED 09/08/26 in IRB 2026-37 as REV. RUL. 2026-17 (RELEASED 08/21/26).

2. Notice under §274 regarding the deemed substantiation of travel expenses using per diem rates.

    - RELEASED 09/24/26 as NOT. 2026-60.

3. Notice identifying the counties that experienced exceptional, extreme, or severe drought during the preceding 12-month period ending August 31, 2026, for purposes of determining whether the replacement period within which to replace livestock sold on account of drought is extended under §1033(e)(2)(B) and Notice 2006-82.

    - RELEASED 09/15/26 as NOT. 2026-54.

4. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period October through December 2026.

5. Update of Notice 2004-83 to add approved applicants for designated private delivery service status under §7502(f). Will be published only if any new applicants are approved.

6. Notice setting forth updates for the corporate bond yield curve for plan years beginning in September 2026, the 25-year average segment rates for 2026, the 24-month average segment rates, the funding segment rates applicable for September 2026, the spot segment rates for August 2026 that are used for determining minimum present values, and the 30-year Treasury rates.

    - RELEASED as NOT. 2026-57.

7. Revenue ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the second half of 2026 for use in valuing personal flights

on employer-provided aircraft.

8. Notice on annual adjustment in the fee imposed to fund the Patient Centered Outcomes Research Trust Fund.

9. Notice setting forth the 2026 inflation adjustment factor and applicable amounts used in calculating the amount of the clean electricity production credit allowable under §45Y.

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