DEPARTMENT OF THE TREASURY
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Department of the Treasury
2026-2027 Priority Guidance Plan

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We are pleased to announce the release of the 2026–2027 Priority Guidance Plan.

In Notice 2026-23, the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) solicited recommendations for items to be included in the plan from all interested parties, including taxpayers, tax practitioners, and industry groups. The Treasury Department and the IRS recognize the importance of public input in formulating a Priority Guidance Plan that focuses resources on guidance items that are most important to taxpayers and tax administration. Solicitation of input on, and issuance of, this plan reflects an emphasis on taxpayer engagement with the Treasury Department and the IRS through a variety of channels, consistent with the directive of the Taxpayer First Act, Pub. L. 116-25, 133 Stat. 981.

Beginning with the 2026-2027 Priority Guidance Plan, the 12-month "plan year" will correspond with the federal government's fiscal year. Thus, the guidance projects on the 2026-2027 Priority Guidance Plan are priorities for allocating Treasury Department and IRS resources during the plan year beginning on October 1, 2026, and ending on September 30, 2027. The projects on the plan will be the focus of our efforts during the plan year. However, the plan does not provide any deadline for completing the projects.

The 2026-2027 Priority Guidance Plan contains 121 guidance projects that reflect the Treasury Department's and the IRS's focus on the following key areas: continued implementation of the One, Big, Beautiful Bill Act; deregulation and burden reduction; and guidance addressing tax exempt organizations, Tribal tax issues, digital assets, and other priorities. Some projects that were on the 2025-2026 Priority Guidance Plan are not included on the 2026-2027 plan because they were completed or reflect a change in priorities. Some of those incomplete projects may be considered for inclusion on a future priority guidance plan.

In addition to the items on the 2026-2027 plan, the Appendix lists the more routine guidance that is generally published each plan year.

We intend to update the 2026-2027 plan during the plan year to reflect additional items that become priorities, guidance that is published during the plan year, and projects that may result from legislative developments. The periodic updates allow us flexibility throughout the plan year to consider comments received from taxpayers and tax practitioners relating to additional projects and to respond to developments arising during the plan year. For example, we expect to add additional deregulatory items to the plan as we continue to evaluate comments received from taxpayers and tax practitioners.

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 2026-2027 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

2026-2027 PRIORITY GUIDANCE PLAN

ONE, BIG, BEAUTIFUL BILL ACT IMPLEMENTATION

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

2. Regulations under §36B.

3. Regulations under §45F regarding the enhancements to the employer-provided child care credit.

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

5. Guidance under §45S regarding paid family and medical leave credit.

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

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

8. Final regulations under §45Z on the clean fuel production credit. Proposed regulations were published on February 4, 2026.

9. Guidance under §§45Y and 48E regarding the domestic content bonus credit amount.

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

11. Guidance under §§67 and 68 regarding deductions of certain trusts and estates.

12. Guidance under §§128, 139J, 530A, 6434, and 6659 regarding Trump accounts. Proposed regulations were published on March 9, 2026, August 11, 2026, and August 21, 2026.

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

14. Regulations under §162(m) rules regarding excessive employee remuneration from controlled group members, allocation of deduction, and other statutory changes.

15. Regulations under §163(j) regarding limitation on deduction for business interest.

16. Guidance under §165(h)(5) regarding State declared disasters.

17. Regulations under §168(k) regarding extension of the special depreciation allowance for qualified property, including treatment of certain qualified sound recording productions.

18. Regulations under §168(n) regarding the special depreciation allowance for qualified production property.

19. Regulations and other guidance under §§174, 174A, and related provisions of the Code regarding research and experimental expenditures and related issues.

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

21. Final regulations under §250 regarding foreign-derived deduction eligible income and net CFC tested income. Notice 2025-78 was published on December 22, 2025. Proposed regulations were published on August 20, 2026.

22. Final regulations under §§250, 904, and related provisions regarding the allocation and apportionment of expenses. Proposed regulations were published on September 11, 2026.

23. Guidance under §274(o) regarding meals provided at the convenience of the employer.

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

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

26. Guidance under §530 on qualified elementary and secondary education expenses.

27. Final regulations under §898(c) regarding taxable years of specified foreign corporations and the allocation of foreign taxes after the repeal of §898(c)(2); regulations under §960 regarding the effective date of §960(d)(4). Notice 2025-72 was published on December 15, 2025; Notice 2025-77 was published on December 22, 2025. Proposed regulations were published on August 3, 2026.

28. 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.

29. Final regulations 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. Notice 2025-75 was published on December 22, 2025. Proposed regulations were published on August 26, 2026.

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

31. Final regulations under §1062 on the treatment of capital gains from the sale of certain farmland property. Proposed regulations were published on September 29, 2026.

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

33. Regulations and other guidance regarding the permanent renewal and enhancement of opportunity zones, required information reporting, and other issues under §§1400Z–1, 1400Z–2, 6039K, 6039L, and 6726. Proposed regulations were published on September 11, 2026.

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

35. Final regulations under §4475 regarding excise tax on certain remittance transfers. Proposed regulations were published on April 13, 2026.

36. Regulations under §4960 regarding excess compensation paid by applicable tax-exempt organizations, including the expanded definition of "covered employee."

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

38. Final regulations under §§6041 and 6041A regarding increase in threshold for requiring information reporting with respect to certain payees. Proposed regulations were published on April 17, 2026.

39. Final regulations under §6435 regarding dyed fuel. Temporary and proposed regulations were published on May 1, 2026.

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

DEREGULATION AND BURDEN REDUCTION

1. Additional notices removing unnecessary Internal Revenue Bulletin guidance.

2. Regulations eliminating unnecessary tax regulations.

3. Guidance under §41 on the credit for increasing research activities.

4. Final regulations under §42 relating to compliance monitoring. Proposed regulations

were published on July 7, 2020.

5. Regulations under §§55, 56A and 59 regarding the Corporate Alternative Minimum Tax.

6. Regulations under §59A regarding identification requirements for qualified derivative payments on securities lending transactions.

7. Guidance to update the procedures for the correction of inadvertent failures to comply with §§101(f), 817(h), 7702, and 7702A.

8. Guidance to eliminate annual information reporting requirement under §1.103A-2(k)(2)(ii).

9. Guidance regarding transactions subject to §108(e)(6) or (e)(8).

10. Final 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. Proposed regulations were published on August 6, 2025.

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

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

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

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

15. Regulations under §337(d) relating to certain transfers of C corporation property to Regulated Investment Companies and Real Estate Investment Trusts.

16. Regulations under §351(e) relating to investment companies.

17. Guidance relating to the application of §367(b).

18. Revenue procedure revising procedures and representations for requesting private letter rulings under §368 and related operative provisions.

19. Guidance relating to the treatment of an interest as stock or indebtedness under §1.385-3, including with respect to the funding rule.

20. Regulations updating rules relating to the use of an electronic medium to provide applicable notices and to make participant elections and spousal consents.

21. Regulations and other guidance on defined benefit funding, including on the determination of target normal cost and funding target for single-employer defined benefit plans.

22. Revenue procedure under §446 updating Rev. Proc. 2015-13, providing procedures and rules for automatic and non-automatic changes in method of accounting.

23. Regulations under §451(b) and (c).

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

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

26. Regulations and other guidance under §871(m). 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.

27. Final regulations under §897(h) regarding domestically controlled qualified investment entities. Proposed regulations were published on October 21, 2025.

28. 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.

29. Guidance regarding foreign tax redeterminations under §905(c).

30. Regulations under §987 on income and currency gain or loss with respect to qualified business units. Final and proposed regulations were published on December 11, 2024. Notice 2026-17 was published on March 16, 2026. Additional proposed regulations were published on August 14, 2026.

31. Guidance on election to mark-to-market foreign currency gain or loss in certain foreign currency transactions under §988. Proposed regulations were published on December 19, 2017, and August 20, 2024.

32. Final regulations relating to certain foreign currency contracts, including the definition of a foreign currency contract under §1256(g)(2). Proposed regulations were published on July 6, 2022.

33. Final 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. Proposed regulations were published on January 15, 2021.

34. Regulations under subchapter S to conform with statutory changes and provide further guidance on the calculation of certain items of income, loss, and deduction under §1361.

35. Revenue procedure under 1362(f) regarding the validity or continuation of an S corporation or qualified subchapter S subsidiary election.

36. Guidance updating the withholding foreign partnership and withholding foreign trust withholding agreements in Rev. Proc. 2017-21.

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

38. Final regulations under §1502 regarding the non-applicability of §357(c). Proposed regulations were published on December 30, 2024.

39. Regulations under §1503(d), regarding dual consolidated losses. Notice 2025-44 was published on September 8, 2025.

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

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

42. Regulations under §4945 regarding expenditure responsibility requirements.

43. Regulations under §4976 relating to welfare benefit funds, including voluntary employees' beneficiary associations (VEBAs).

44. Guidance relating to the continued publication of the original issue discount tables in Publication 1212, List of Original Issue Discount Instruments.

45. Final regulations removing §1.6011-18 regarding identification of partnership related-party basis adjustment transactions as transactions of interest. Proposed regulations were published on March 6, 2026.

46. Revenue procedure updating Rev. Proc. 2012-17 to allow for certain electronic furnishing of schedules required under §6031.

47. Final regulations concerning the reporting of charitable contributions of trusts under §6034. Proposed regulations were published on August 17, 2026.

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

49. Guidance on assignment of employer identification numbers under §6109 in reorganizations under §368(a)(1)(F) involving S corporations.

50. Announcement to modify and amplify Announcements 98-27 and 2001-91 to update

transition period and electronic submission rules for Forms W-9.

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

52. Final regulations under §6311 as amended by the Taxpayer First Act regarding payment of taxes by debit and credit cards. Proposed regulations were published on July 2, 2024.

53. Regulations to remove regulations under §7508A regarding mandatory 60-day postponement of certain tax-related deadlines by reason of a federally declared disaster.

54. Final regulations under §9008 of the Patient Protection and Affordable Care Act regarding the Branded Prescription Drug Fee. Proposed regulations were published on January 2, 2026.

TAX EXEMPT ORGANIZATIONS

1. Final regulations regarding 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). Proposed regulations were published on September 4, 2026.

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

3. Guidance revising Rev. Proc. 2026-08 for certain types of group exemption letters.

4. Guidance under §§4966 and 6033 regarding certain donor advised fund arrangements.

5. Guidance under §6033 regarding exempt organization information reporting requirements, including with regard to fiscal sponsorship arrangements.

TRIBAL TAX ISSUES

1. Regulations under §139E regarding the requirements for Tribal general welfare benefits administered by Alaska Native Corporations.

DIGITAL ASSETS

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

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

sales.

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

4. 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.

OTHER PRIORITIES

1. Guidance on tax-aware investment fund strategies.

2. Guidance on health care related tax matters.

3. Final regulations under §23, §24, §25A, and §32 applying the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. Proposed regulations were published on August 20, 2026.

4. Guidance under §132 regarding fringe benefits.

5. Final regulations under §§148 and 150 on refunding bonds. Proposed regulations were published on March 12, 2026.

6. Guidance regarding §§165(d), 3402, 3406, 4401-4423, and 6041.

7. 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.

8. 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), and §324 (rollover rules), as well as guidance under §72(t) relating to certain distributions, §401(a)(9) and related provisions, §413(e) multiple employer plans, and §414A automatic enrollment.

9. Guidance under §280E.

10. Regulations under §475 relating to mark-to-market method of accounting.

11. Guidance under §482 for the application of a simplified and streamlined approach for determining arm's length returns from certain marketing and distribution activities. Notice 2025-4 was published on January 13, 2025.

12. Final regulations regarding §761 modifying existing regulations to allow certain

unincorporated organizations that are organized exclusively to produce electricity from certain property to be excluded from the application of partnership tax rules. Proposed regulations were published on November 20, 2024.

13. Regulations relating to the REIT income qualification tests under §856.

14. Final regulations under §6011 that identify certain basket transactions as listed transactions. Proposed regulations were published on July 12, 2024.

15. Final regulations reflecting Department of Justice and Internal Revenue Service reorganizations. Proposed regulations were issued on December 12, 2025.

16. Regulations modifying §1.6662-4(d)(3)(iii) to add Fact Sheet FAQs to the list of substantial authority.

17. Regulations under 26 CFR part 300 updating user fees.

APPENDIX – Regularly Scheduled Publications

OCTOBER 2026

1. Revenue procedure under §1 and other Code sections regarding inflation adjusted items for 2027.

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.

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

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

6. Revenue procedure providing the unpaid loss discount factors and salvage discount factors for the 2026 accident year to be used for computing discounted unpaid losses under §846 and discounted estimated salvage recoverable under §832.

NOVEMBER 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.

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

3. 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.

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

5. Notice setting forth cost-of living adjustments effective January 1, 2027, applicable to the dollar limits on benefits and contributions under qualified retirement plans and other limitations applicable to deferred compensation plans.

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

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

DECEMBER 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.

2. Notice under §274 regarding the 2027 optional standard mileage rates.

3. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period January through March 2027.

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

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.

6. Notice setting forth the percentage increase for calculating the qualifying payment amounts for items and services furnished during 2027 for purposes of §§9816 and 9817, §§ 716 and 717 of the Employee Retirement Income Security Act of 1974, and §§2799A-1 and 2799A-2 of the Public Health Service Act.

7. 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).

8. 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 2027 plan year.

JANUARY 2027

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.

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.

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.

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.

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.

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.

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.

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.

9. Notice setting forth updates for the corporate bond yield curve for plan years beginning in January 2027, the 24-month average segment rates, the funding segment rates applicable for January 2027, the spot segment rates for December 2026 that are used for determining minimum present values, and the 30-year Treasury rates.

FEBRUARY 2027

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.

2. Notice setting forth updates for the corporate bond yield curve for plan years beginning in February 2027, the 24-month average segment rates, the funding segment rates applicable for February 2027, the spot segment rates for January 2027 that are used for determining minimum present values, and the 30-year Treasury rates.

MARCH 2027

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.

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.

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

4. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period April through June 2027.

5. Revenue ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the first half of 2027 for use in valuing personal flights on employer-provided aircraft.

6. Notice setting forth updates for the corporate bond yield curve for plan years beginning in March 2027, the 24-month average segment rates, the funding segment rates applicable for March 2027, the spot segment rates for February 2027 that are used for determining minimum present values, and the 30-year Treasury rates.

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), effective for taxable years and plan years beginning after December 31, 2027. 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).

9. Notice providing adjustments based on location to the limitation on housing expenses for purposes of §911.

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.

11. Report pursuant to §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.

APRIL 2027

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

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.

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

4. Notice setting forth updates for the corporate bond yield curve for plan years beginning in April 2027, the 24-month average segment rates, the funding segment rates applicable for April 2027, the spot segment rates for March 2027 that are used for determining minimum present values, and the 30-year Treasury rates.

5. Notice updating static mortality tables to be used by defined benefit plans for 2028.

MAY 2027

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.

2. Guidance 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 2027.

3. Notice regarding marginal well production credit under §45I for natural gas produced in 2027.

4. Notice regarding marginal production rates under §613A for oil and gas well depletion in 2027.

5. Notice setting forth updates for the corporate bond yield curve for plan years beginning in May 2027, the 24-month average segment rates, the funding segment rates applicable for May 2027, the spot segment rates for April 2027 that are used for determining minimum present values, and the 30-year Treasury rates.

6. 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.

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

JUNE 2027

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.

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

3. Notice setting forth the inflation adjustment factor for purposes of §45Q for calendar year 2027.

4. Notice providing annual emissions rate table for calendar year 2027 under §45Z.

5. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period July through September 2027.

6. Notice setting forth updates for the corporate bond yield curve for plan years beginning in June 2027, the 24-month average segment rates, the funding segment rates applicable for June 2027, the spot segment rates for May 2027 that are used for determining minimum present values, and the 30-year Treasury rates.

JULY 2027

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.

2. Notice setting forth the inflation adjustment factors for the 2027 calendar year for the credits under §§45U, 45V, and 45Z.

3. Notice setting forth updates for the corporate bond yield curve for plan years beginning in July 2027, the 24-month average segment rates, the funding segment rates applicable for July 2027, the spot segment rates for June 2027 that are used for determining minimum present values, and the 30-year Treasury rates.

4. Notice regarding marginal production rates under §613A for oil and gas well depletion occurring in 2027.

AUGUST 2027

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.

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 2027.

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

August 2027, the 24-month average segment rates, the funding segment rates applicable for August 2027, the spot segment rates for July 2027 that are used for determining minimum present values, and the 30-year Treasury rates.

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

5. Notice setting forth the 2027 inflation adjustment factor and applicable amounts used in calculating the amount of the clean electricity production credit allowable under §45Y.

SEPTEMBER 2027

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.

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

3. Notice identifying the counties that experienced exceptional, extreme, or severe drought during the preceding 12-month period ending August 31, 2027, 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.

4. Revenue ruling under §6621 regarding the applicable interest rates for overpayments and underpayments of tax for the period October through December 2027.

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 2027, the 25-year average segment rates for 2027, the 24-month average segment rates, the funding segment rates applicable for September 2027, the spot segment rates for August 2027 that are used for determining minimum present values, and the 30-year Treasury rates.

7. Revenue ruling setting forth the terminal charge and the standard industry fare level (SIFL) cents-per-mile rates for the second half of 2027 for use in valuing personal flights on employer-provided aircraft.