

Part III – Administrative, Procedural, and Miscellaneous

Eliminating Unnecessary IRS Internal Revenue Bulletin Guidance

Notice 2026-58

SECTION 1. PURPOSE

This notice continues the process of eliminating extraneous and unnecessary items of guidance published in the Internal Revenue Bulletin (I.R.B.) by identifying and obsoleting 71 revenue rulings, revenue procedures, notices, and announcements previously published in the I.R.B. (I.R.B. guidance documents).

SECTION 2. BACKGROUND

On January 31, 2025, the President issued Executive Order 14192, *Unleashing Prosperity Through Deregulation* (E.O. 14192). The purpose of E.O. 14192 includes reducing the economic burden caused by regulation. To further this goal, E.O. 14192 directs agencies to, among other requirements, identify ten existing regulations to be repealed for each regulation publicly proposed for notice and comment or otherwise promulgated.

On February 19, 2025, the President issued Executive Order 14219, *Ensuring Lawful Governance and Implementing the President's 'Department of Government Efficiency' Deregulatory Initiative* (E.O. 14219). The purpose of E.O. 14219 includes eliminating “overbearing and burdensome” regulations and other guidance documents, and

“[e]nding Federal overreach.” To further these goals, E.O. 14219 directs agency heads to coordinate with the Department of Government Efficiency (DOGE) Team Leads and the Office of Management and Budget to identify regulations and other guidance documents to be eliminated.

Accordingly, the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) have undertaken a review of regulations and I.R.B. guidance issued under the Internal Revenue Code¹ to identify guidance to be eliminated. This review is ongoing. Notice 2025-22, 2025-19 I.R.B. 1427, obsoleted nine I.R.B. guidance documents. Notice 2025-36, 2025-30 I.R.B. 192, obsoleted 83 I.R.B. guidance documents.

This notice obsoletes 71 I.R.B. guidance documents. These 71 guidance documents no longer provide useful information, and clarifying their status as obsolete will streamline administration of the tax laws; reduce the volume of guidance that taxpayers and their advisors need to review for compliance with the tax laws; and increase clarity of the tax law. The Treasury Department and the IRS anticipate revoking or obsoleting additional similar guidance documents in the near future.

SECTION 3. OBSOLETED GUIDANCE

.01 Section 9674(a) of the American Rescue Plan Act of 2021, Public Law 117-2, 153 Stat. 4 (2021) (ARP) was repealed by section 70432 of Public Law 119-21, 139 Stat. 72 (2025), commonly known as the One, Big, Beautiful Bill Act. The following guidance is obsolete because it provides transition periods for IRS enforcement and administration of the minimum reporting threshold in section 6050W(e) for Form 1099-K, *Payment*

¹ Unless otherwise specified, all “section” or “§” references are to sections of the Internal Revenue Code (Code) or the Internal Revenue Regulations (CFR Title 26).

Card and Third Party Network Transactions, based on the now-repealed section 9674(a) of the ARP:

(1) Notice 2024-85, *Revised Timeline Regarding Implementation of Amended Section 6050W(e)*, 2024-51 I.R.B. 1349. This notice provides that calendar years 2024 and 2025 are transition periods for implementing the now-repealed section 9674(a) of the ARP.

(2) Notice 2023-74, *Revised Timeline Regarding Implementation of Amended Section 6050W(e)*, 2023-51 I.R.B. 1484. This notice provides that calendar year 2023 is a transition period for implementing the now-repealed section 9674(a) of the ARP.

(3) Notice 2023-10, *Revised Timeline Regarding Implementation of Amended Section 6050W(e)*, 2023-3 I.R.B. 403. This notice provides that calendar year 2022 is a transition period for implementing the now-repealed section 9674(a) of the ARP.

.02 The following guidance is obsolete because it concerns Code sections that were repealed by section 13404(a) of Public Law 115-97, 131 Stat. 2054 (2017), commonly known as the Tax Cuts and Jobs Act (TCJA):

(1) Notice 2010-17, *Qualified School Construction Bond Allocations for 2010*, 2010-14 I.R.B. 519. This notice provides the face amount of qualified school construction bonds allocated by the Treasury Department to each state and large local education agency for 2010 under now-repealed section 54F(d).

(2) Notice 2008-70, *Qualified Forestry Conservation Bonds*, 2008-36 I.R.B. 575. This notice solicits applications for authority to issue qualified forestry conservation bonds under now-repealed section 54B(c).

(3) Notice 2007-56, *Change of Address for Submission of CREBs Applications*,

2007-27 I.R.B. 15. This notice changes the address to submit by mail applications for allocation of the available volume cap for clean renewable energy bonds under now-repealed section 54.

(4) Announcement 2010-54, *Applications from Cooperative Electrical Companies for Authority to Issue New Clean Renewable Energy Bonds Now Being Accepted by the IRS*, 2010-38 I.R.B. 386. This announcement solicits applications from cooperative electrical companies for previously unallocated volume cap authority to issue new clean renewable energy bonds under now-repealed section 54C.

.03 The following guidance was obsoleted by the enactment of section 2053(c)(1)(D) (disallowing an estate tax deduction for interest attributable to extensions of time for payment of tax under section 6166) in section 503(b)(1) of the Taxpayer Relief Act of 1997, Public Law 105-34, 111 Stat. 788 (1997):

(1) Rev. Rul. 78-125, *Interest on Installment Payment of Tax*, 1978-1 C.B. 292. This revenue ruling holds that interest payable on estate tax installments under section 6166 is deductible as an administration expense under section 2053(a)(2).

(2) Rev. Proc. 81-27, 1981-27 I.R.B. 20. This revenue procedure sets forth the procedure to be followed by an estate when installment payments due under sections 6166 or 6166A are recomputed because of a reduction in the estate tax caused by the payment of interest on the tax due.

.04 The following guidance is obsolete because it relates to Code sections that have been amended or repealed:

(1) Rev. Rul. 90-85, *Passive Losses and Tax Shelter Registration*, 1990-42 I.R.B. 5. This revenue ruling holds that representations concerning certain losses of a passive

activity under section 469(c) have no effect on the computation of an investor's tax shelter ratio for purposes of section 6111. Section 6111 was amended by section 815(a) of the American Jobs Creation Act of 2004, Public Law 108-357, 118 Stat. 1418 (2004).

(2) Rev. Rul. 82-174, *Windfall Profit Tax; Deduction; Accrual Method of Accounting*, 1982-42 I.R.B. 6. This revenue ruling addresses when an accrual method producer of crude oil may deduct the windfall profit tax under section 4995. The revenue ruling also addresses when cash method producers of crude oil are required to reduce their deduction for refunds or credits of the windfall profit tax. Section 4995 was repealed by section 1941(a) of the Omnibus Trade and Competitiveness Act of 1988, Public Law 100-418, 102 Stat. 1107(1988) (1988 Omnibus Act).

(3) Rev. Rul. 81-99, *Windfall Profit Tax; When Deductible*, 1981-13 I.R.B. 32. This revenue ruling addresses when a cash method producer of crude oil may deduct the windfall profits tax imposed under section 4995. Section 4995 was repealed by section 1941(a) of the 1988 Omnibus Act.

(4) Rev. Rul. 75-112, *Ratable Inclusion of Interest; Church Bonds*, 1975-1 C.B. 274. This revenue ruling generally concludes that the original issue discount ratable inclusion rules in section 1232(a)(3) apply to bonds that are issued by a church and provide for a redemption price in excess of the issue price. Section 1232 was repealed by section 42(a)(1) of the Deficit Reduction Act of 1984, Public Law 98-369, 98 Stat. 494 (1984) (DEFRA). However, see section 1272 for the original issue discount inclusion rules that apply to bonds and other debt instruments.

(5) Rev. Rul. 56-60, 1956-1 C.B. 443. This revenue ruling holds that the alternate valuation date election cannot be taken in circumstances where the gross estate on the

date of death is below the statutory exemption. This rule is now addressed in section 2032(c), which was amended by section 1023(a) of DEFRA, and § 20.2032-1(b)(1), which provide that the election must decrease the gross estate and the estate tax.

(6) Rev. Rul. 55-333, 1955-1 C.B. 449. This revenue ruling holds that section 811(j) of the Internal Revenue Code of 1939 does not limit application thereof to the estates of decedents that have decreased in value during the one-year period following the date of death. This guidance was obsoleted when section 1023(a) of DEFRA amended section 2032(c).

(7) Rev. Rul. 54-106, 1954-1 C.B. 28. This revenue ruling generally concludes that bonds issued by a municipality for the purpose of financing the acquisition or construction of municipally owned industrial plants for lease to private enterprises constitute obligations of a political subdivision within the meaning of section 22(b)(4) of the Internal Revenue Code of 1939. The analysis in this revenue ruling was obsoleted by the enactment of statutes governing the tax-exemption of industrial development bonds in section 107 of the Revenue and Expenditure Control Act of 1968, Public Law 90-364, 82 Stat. 251 (1968).

(8) Notice 2010-51, *Information Reporting Under the Amendments to Section 6041 for Payments to Corporations and Payments of Gross Proceeds and With Respect to Property*, 2010-29 I.R.B. 83. This notice solicits public comments regarding guidance to be provided to payors and other persons affected by the amendments to section 6041 by section 9006 of the Patient Protection and Affordable Care Act of 2010, Public Law 111-148, 124 Stat. 119 (2010), which expanded the information reporting requirements under that section to apply to payments made by corporations and to include payments

of gross proceeds with respect to property. This amendment was repealed by section 2(a) of the Comprehensive 1099 Taxpayer Protection and Repayment of Exchange Subsidy Overpayments Act of 2011, Public Law 112-9, 125 Stat. 36 (2011).

(9) Notice 98-57, *D.C. Enterprise Zone/Census Tracts*, 1998-47 I.R.B. 9. This notice provides the identification of those census tracts in the District of Columbia constituting the District of Columbia Enterprise Zone for purposes of section 1400 and the DC Zone for purposes of section 1400B. Sections 1400 and 1400B were repealed by division T, title IV, section 401(d)(4)(A) of the Consolidated Appropriations Act, 2018, Public Law 115-141, 132 Stat. 348 (2018).

(10) Notice 96-8, *Cash Balance Pension Plans*, 1996-6 I.R.B. 23. This notice provides guidance concerning the requirements of sections 411(a) and 417(e) with respect to the determination of the amount of a single sum distribution from a cash balance plan. This guidance was obsoleted by section 701(b) of the Pension Protection Act of 2006, Public Law 109-280, 120 Stat. 780 (2006), which enacted section 411(a)(13) and (b)(5) of the Code.

(11) Notice 93-7, *Changes in Withholding on Gambling Winnings*, 1993-3 I.R.B. 14. This notice announced an increase to the withholding rate and gambling proceeds threshold under section 3402(q) made by the 1992 Energy Policy Act of 1992, Public Law 102-486, 106 Stat. 2776 (1992). The withholding rate change it announced was subsequently changed by section 101(c)(8) of the Economic Growth and Tax Relief Reconciliation Act of 2001, Public Law 107-16, 115 Stat. 38 (2001), making this notice obsolete.

.06 Rev. Proc. 98-47, *Business Expense; Environmental Remediation Costs;*

Election, 1998-37 I.R.B. 8. This revenue procedure provides procedures to make the election to deduct qualified environmental remediation expenditures under section 198. Pursuant to section 198(h), section 198 is not applicable to expenditures paid or incurred after December 31, 2011, so the guidance is obsolete.

.07 The following guidance is obsolete because the subject matter is now addressed by final regulations:

(1) Rev. Rul. 2000-4, *Business Expenses, Capital Expenditures; ISO 9000 Costs*, 2000-4 I.R.B. 331. This revenue ruling describes when costs incurred to obtain, maintain, and renew ISO 9000 certification are deductible as ordinary and necessary business expenses under section 162 or must be capitalized under section 263(a). This issue is now addressed in §§ 1.263(a)-4(d)(4)(i) (memberships and privileges) and 1.263(a)-4(d)(4)(ii) Example 4 (business process certification).

(2) Rev. Rul. 98-25, *Business Expenses; Storage Tanks*, 1998-19 I.R.B. 4. This revenue ruling addresses whether costs incurred to replace underground storage tanks containing waste products (including the cost of removing, cleaning, and disposing of the old tanks, and acquiring, installing, and filling the new tanks) are deductible as ordinary and necessary business expenses under section 162 or must be capitalized under section 263(a). This issue is now addressed in §§ 1.162-3 (non-incidental materials and supplies) and 1.263(a)-2 (amounts paid to acquire or produce tangible property).

(3) Rev. Rul. 94-12, *Incidental Repairs as Business Expenses*, 1994-8 I.R.B. 5. This revenue ruling holds that *Indopco, Inc. v. Commissioner*, 503 U.S. 79 (1992), does not affect the treatment of incidental repair costs as business expenses, which are

generally deductible under section 162. This issue is now addressed in §§ 1.162-4 (repair and maintenance) and 1.263(a)-3 (amounts paid to improve tangible property).

(4) Rev. Rul. 89-23, *Inventories; Package Design Costs*, 1989-10 I.R.B. 4. This revenue ruling addresses whether costs incurred in connection with the development and design of package designs must be capitalized under section 263A. This issue is now addressed in §§ 1.263(a)-4(b)(3)(v) (creation of package design) and 1.263A-1 (uniform capitalization of costs).

(5) Rev. Rul. 88-77, *Partnerships; Basis; Liabilities*, 1988-38 I.R.B. 8. This revenue ruling defines “liabilities of a partnership” or “partnership liabilities” within the meaning of section 752 as excluding accrued but unpaid expenses and accounts payable. This definition is now in § 1.752-1(a).

(6) Rev. Rul. 88-57, *Capital Expenditures; Rehabilitation of Railroad Cars*, 1988-28 I.R.B. 4. This revenue ruling addresses whether cyclical expenditures for major rehabilitations of railroad freight-train cars are deductible as ordinary and necessary business expenses under section 162 or must be capitalized under section 263(a). This issue is now addressed in §§ 1.263(a)-3(k)(5) (rebuild to like-new condition) and 1.263(a)-3(k)(7) Example 7 (rebuild of property to like-new condition before end of class life).

(7) Rev. Rul. 70-248, 1970-1 C.B. 172. This revenue ruling addresses whether an amount paid as consideration for the assignment of a California “on sale” liquor business license is a capital investment and whether the amount is subject to a deduction for depreciation or obsolescence. This issue is now addressed in §§ 1.263(a)-4(d)(5)(i) (certain rights obtained from a government agency) and 1.263(a)-

4(d)(5)(ii) Example 1 (business license).

(8) Rev. Rul. 69-615, 1969-2 C.B. 26. This revenue ruling addresses whether fees paid to a registrar and transfer agent for the maintenance of capital stock records, not related to the original issue of the stock, merger, consolidation, or stock dividends, are deductible as ordinary and necessary business expenses under section 162 or must be capitalized under section 263(a). This issue is now addressed in § 1.263(a)-5(c)(7) (registrar and transfer agent fees for the maintenance of capital stock records).

(9) Rev. Rul. 69-330, 1969-1 C.B. 51. This revenue ruling addresses whether legal and accounting expenditures incurred by a corporation in connection with the registration of its stock with the Securities and Exchange Commission (SEC) are deductible as ordinary and necessary business expenses under section 162 or must be capitalized under section 263(a). This issue is now addressed in §§ 1.263(a)-5(a)(8) (requiring the capitalization of amounts paid to facilitate a stock issuance) and 1.263(a)-5(l) Example 1 (payments to outside counsel to assist in registering stock with the SEC).

(10) Rev. Rul. 68-607, 1968-2 C.B. 115. This revenue ruling addresses whether expenditures made by a taxpayer for improvements on a state-owned highway right-of-way to provide ingress and egress to the taxpayer's shopping center developed on leased land are capital expenditures under section 263 and whether the expenditures are amortizable over the term of the lease under section 167. This issue is now addressed in §§ 1.263(a)-4(d)(8) (certain benefits arising from the provision, production, or improvement of real property) and 1.263(a)-4(d)(8)(v) Example 3 (dedicated improvements).

(11) Rev. Rul. 56-290, 1956-1 C.B. 445. This revenue ruling holds that, if a

decedent's income is reported on a joint return filed by the decedent and the decedent's spouse, only a portion of the joint tax liability reported on that return is deductible as a debt of the decedent under section 2053 for estate tax purposes. The deductible portion is determined by calculating each spouse's separate tax liability, as if they had filed separately, and multiplying the joint tax liability by the ratio of the decedent's separate tax liability to the total of the separate tax liabilities. This rule is now addressed by § 20.2053-6(f).

(12) Rev. Rul. 57-78, 1957-1 C.B. 300. This revenue ruling holds that, in computing the separate tax liabilities of spouses (as described in Rev. Rul. 56-290), the decedent's separate income tax liability is computed on the decedent's income for the portion of the year prior to the date of death, and the spouse's separate tax liability is computed on the spouse's income for the entire year. This rule is now addressed by § 20.2053-6(f).

(13) Rev. Rul. 55-334, 1955-1 C.B. 449. This revenue ruling holds that the tax due with respect to gifts made by the decedent and paid by his executors is deductible under section 812(b) of the Internal Revenue Code of 1939 as a tax accrued prior to the decedent's death, constituting an enforceable obligation of the decedent existing at the time of death. This rule is now addressed by §§ 20.2012-1(a) and 20.2053-6(d).

(14) Rev. Rul. 54-135, 1954-1 C.B. 205. This revenue ruling holds that where a donor endorses a certificate of stock and delivers it to his bank or broker with direction to have it transferred to a donee, the gift is completed for gift tax purposes on the date the stock is transferred to the donee on the books of the corporation. This rule is now provided in § 25.2511-2(h).

.08 The following guidance is obsolete because it relates to past years and is not

applicable to current or future years:

(1) Rev. Rul. 2003-6, *Employee Stock Ownership Plans; Delayed Effective Date; Abuse*, 2003-3 I.R.B. 286. This revenue ruling identifies as a listed transaction all transactions attempting to avoid the effective date of section 409(p) by using employee stock ownership plans formed on or before March 14, 2001.

(2) Rev. Proc. 2019-30, 2019-33 I.R.B. 638. This revenue procedure provides simplified procedures for an insurance company to obtain automatic consent to change its methods of accounting for discounting unpaid losses and expenses unpaid, estimated salvage recoverable, and unearned premiums attributable to title insurance, as applicable, to comply with section 846, as amended by the TCJA. The procedures provided in this revenue procedure apply only to taxable years beginning after December 31, 2017, and ending on or before December 31, 2019.

(3) Rev. Proc. 2009-43, *Revocation of Elections by Multiemployer Defined Benefit Pension Plans to Freeze Funded Status Under Section 204 of WREERA*, 2009-40 I.R.B. 460. The revenue procedure provides that the IRS will automatically approve a revocation request if certain requirements are met, including a deadline for making a decision to revoke; notice to employees and other interested parties; and consistent treatment of participating employers during the plan year. The revocation period has closed.

(4) Rev. Proc. 2008-47, 2008-31 I.R.B. 272. This revenue procedure describes the conditions under which modifications to certain subprime mortgage loans will not cause the IRS to challenge the tax status of certain securitization vehicles that hold the loans or to assert that those modifications create a liability for tax on a prohibited transaction.

This revenue procedure applies only to transactions occurring on or before July 31, 2010.

(5) Notice 2013-56, *Transitional Penalty Relief and Schedule for Notices of Incorrect Name/TIN Combinations for Information Returns Relating to Payment Card and Third Party Network Transactions* 2013-39 I.R.B. 262. This notice provides guidance on the issuance of CPA2100/2100As based on Forms 1099-K filed for calendar year 2012 and provides penalty relief for certain name/taxpayer identification number (TIN) mismatches for calendar year 2012 and 2013 payments.

(6) Notice 2012-34, *Basis Reporting by Securities Brokers and Basis Determination for Debt Instruments and Options*, 2012-21 I.R.B. 937. This notice delays the proposed effective dates for reporting for debt instruments and options by brokers and others under sections 6045(g), 6045(h), 6045A, and 6045B from January 1, 2013, to January 1, 2014.

(7) Notice 2012-11, *Transitional Relief for Section 6045B Issuer Returns and Statements for 2011 Organizational Actions*, 2012-5 I.R.B. 346. This notice provides reporting and penalty relief for 2011 for issuers who must furnish statements describing any organizational action that affects the basis of a specified security.

(8) Notice 2011-89, *Transitional Penalty Relief for Information Reporting Relating to Payment Card and Third Party Network Transactions*, 2011-46 I.R.B. 748. This notice provides that the IRS will not impose penalties under sections 6721 and 6722 on payors that must file Forms 1099-K for reportable payments made in calendar year 2011 if they make good-faith efforts when filing the Forms.

(9) Notice 2011-18, *Postponing Filing Date for Section 6045B Issuer Return*, 2011-

11 I.R.B. 549. This notice provides transitional relief for 2011 from information reporting requirements in section 6045B applying to issuers of stock with respect to organizational actions that affect the basis of the stock if the issuer files the return with the IRS or makes it publicly available by January 17, 2012.

(10) Notice 2009-42, *Extension of Date for Multiemployer Plans to Elect Relief Under Sections 204 and 205 of WREDA*, 2009-20 I.R.B. 1011. The notice provides guidance to multiemployer plans making elections described in sections 204 and 205 of the Worker, Retiree, and Employer Recovery Act of 2008, Public Law 110-458, 122 Stat. 5092 (2008) (WREDA). This guidance only relates to actions that could be taken in 2008 and 2009.

(11) Notice 2009-31, *Election and Notice Procedures for Multiemployer Plans Under Sections 204 and 205 of WREDA*, 2009-16 I.R.B. 856. The notice provides guidance for sponsors of multiemployer defined benefit plans relating to the elections described in sections 204 and 205 of the WREDA, and on the notice required to be provided if a plan sponsor makes an election under section 204. The election period has closed.

(12) Notice 2007-76, *Qualified Transportation Fringes*, 2007-40 I.R.B. 735. This notice delays the effective date of Revenue Ruling 2006-57, 2006-47 I.R.B. 911 (regarding the use of smartcards or other electronic media to provide qualified transportation fringes), to January 1, 2009.

(13) Notice 2002-33, *Suspension of Requirement to File Form 8390 (Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809)*, 2002-21 I.R.B. 989. This notice temporarily suspends the requirement that mutual life

insurance companies and the 50 largest stock life insurance companies file Form 8390, *Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809*, due to the addition of section 809(j) to the Code by section 611(a) of the Job Creation and Workers Assistance Act of 2002, Public Law 107-147, 116 Stat. 21 (2002). The suspension provided in this notice applies only to filings required with respect to calendar years 2002 and 2003.

(14) Notice 97-65, *Income Tax Return Preparer Penalties—1997 Federal Income Tax Returns Due Diligence Requirements for Earned Income Credit (EIC)*, 1997-51 I.R.B. 14. This notice provides the due diligence requirements for return preparers for 1997 Federal income tax returns and claims for refund that involve the Earned Income Tax Credit.

(15) Notice 89-36, *Election to Treat Certain Pre-1987 Investment Interest as a Passive Activity Deduction*, 1989-13 I.R.B. 6. This notice provides guidance on making an election under section 1005(c)(11) of the Technical and Miscellaneous Revenue Act of 1988, Public Law 100-647, 102 Stat. 3342 (1988), to treat certain pre-1987 investment interest as interest expense properly allocable to a passive activity. The election had to be made by the later of either the due date for a taxpayer's 1988 tax return (including any extensions of time to file) or August 15, 1989.

(16) Notice 88-48, *Penalty for Failure by Income Tax Return Preparer to Sign Return*, 1988-16 I.R.B. 28. This notice provides relief from section 6695(b) penalties for preparers of 1987 Forms 1041 where the preparer uses a facsimile signature to sign the return and certain conditions are met.

.09 The following guidance is obsolete because it requested comments from the

public and the public comments are no longer needed:

(1) Notice 2009-79, *Modifications of Commercial Mortgage Loans Held by an Investment Trust*, 2009-40 I.R.B. 454. This notice requests comments by November 14, 2009, on whether guidance related to modifications of commercial loans held by investment trusts similar to the changes permitted under § 1.860G-2(b)(3) is appropriate and the extent to which the requested changes are consistent with the rules regarding fixed investment trusts under § 301.7701-4(c). The Treasury Department and the IRS received several public comments in response to this notice but have published no guidance on the subject.

(2) Notice 2009-19, *Information Reporting of Payments Made in Settlement of Payment Card and Third Party Network Transactions*, 2009-10 I.R.B. 660. This notice requested comments by March 18, 2009, before issuing a proposed rulemaking under section 6050W. Proposed regulations (REG-139255-08, 74 F.R. 61294) and final regulations (TD 9496, 75 F.R. 49821) have been issued, and comments received in response to this notice were considered when developing the proposed regulations.

(3) Notice 2008-2, *Timing, Character, Source and Other Issues Respecting Prepaid Forward Contracts and Similar Arrangements*, 2008-2 I.R.B. 252. This notice requests comments by May 13, 2008, on whether the parties to a prepaid forward contract should be required to accrue income or expense during the term of the contract and related matters. The Treasury Department and the IRS received several public comments in response to this notice but have published no guidance on the subject.

(4) Notice 2006-34, *Taxation of Cross Licensing Arrangements*, 2006-14 I.R.B. 705. This notice requests comments by May 31, 2006, regarding certain transactions,

referred to as cross licenses, for consideration in formulating guidance. Rev. Proc. 2007-23, 2007-10 I.R.B. 675, was subsequently issued in response to those comments.

(5) Notice 2004-6, *Request for Comments Concerning the Application of Sections 162 and 263 to Tangible Property*, 2004-3 I.R.B. 308. This notice requests comments by March 1, 2004, regarding the IRS's intention to propose regulations that clarify the application of sections 162 and 263 to expenditures paid or incurred to repair, improve, or rehabilitate tangible property. Two sets of proposed regulations (71 F.R. 48590 (withdrawn) and 73 F.R. 12838), temporary regulations (TD 9564, 76 F.R. 81060), and two sets of final regulations (TD 9636, 78 F.R. 57686, and TD 9689, 79 F.R. 48661) have been issued, and comments received in response to this notice were considered when developing the proposed regulations.

(6) Notice 96-7, *Requests for Comments on Further Capitalization Guidance*, 1996-6 I.R.B. 22. This notice requests public comment by May 6, 1996, on approaches the IRS should consider to address issues raised under sections 162 and 263 particularly in light of *Indopco vs. Commissioner*, 503 U.S. 79 (1992). An advanced notice of proposed rulemaking (67 F.R. 3461), proposed regulations (67 F.R. 77701), and final regulations (TD 9107, 69 F.R. 436) have been issued.

(7) Announcement 98-77, 1998-34 I.R.B. 30. This announcement requests comments by September 30, 1998, on proposed training materials discussing the application of section 119 to the provision of employee meals in the hospitality industry. The training materials were withdrawn by Announcement 99-77, 1999-32 I.R.B. 243 (*acquiescing in Boyd Gaming Corp. v. Comm'r*, 177 F.3d 1096 (9th Cir. 1999)), and the comments were considered mooted by the decision in *Boyd Gaming*.

.10 The following guidance is obsolete by its own terms:

(1) Rev. Proc. 2014-18, *Simplified Method for Certain Taxpayers to Obtain an Extension of Time*, 2014-7 I.R.B. 513. This revenue procedure provides a simplified method for certain taxpayers to obtain an extension of time to make a portability election under section 2020(c)(5)(A), by which a decedent's unused exclusion amount becomes available to the surviving spouse's subsequent transfers during life or death. The guidance expired on December 31, 2014.

(2) Rev. Proc. 86-48, 1986-52 I.R.B. 20. This revenue procedure permits taxpayers that made an election under section 179 to expense all or a portion of the cost of a passenger automobile that was placed in service after June 18, 1984, and before January 1, 1986, to amend their return and modify their election to reduce the expense election to the maximum amount allowable under section 280F(a)(2) for the taxable year in which the property is placed in service.

(3) Notice 2001-79, *Rent Holidays for Qualified Airplane Leases*, 2001-50 I.R.B. 576. The notice provides that certain rent holidays will be disregarded in applying the uneven rent test in § 1.467-3(c)(4) with respect to certain aircraft leases entered into or modified between September 11, 2001, and June 28, 2002, for purposes of determining whether the leases are disqualified leasebacks or long-term agreements under section 467(b)(4) subject to constant rental accrual under section 467(b)(2).

(4) Announcement 90-39, *Due Date for Reporting and Paying Estate Tax Extended for Qualified Domestic Trusts*, 1990-12 I.R.B. 26. This document announces an extension of the due date for reporting and paying estate tax for a qualified domestic trust. The time for filing under the extension has expired, and § 20.2056A-11 provides

current guidance as to due dates.

.11 The following guidance is obsolete because it was affected by the release of subsequent guidance documents:

(1) Rev. Proc. 2004-68, 2004-50 I.R.B. 969. This revenue procedure provides that certain transactions with brief asset holding periods are not reportable transactions for purposes of disclosure rules under § 1.6011-4(b)(7) but may be reportable transactions for purposes of the disclosure rules under § 1.6011-4(b)(2), (b)(3), (b)(4), (b)(5), or (b)(6). Final regulations published in the *Federal Register* (TD 9350, 72 F.R. 43146) on August 3, 2007, removed this category of reportable transaction.

(2) Rev. Proc. 2004-67, 2004-50 I.R.B. 967. This guidance provides that certain book-tax differences are not taken into account in determining whether a transaction is a transaction with a significant book-tax difference, which was a reportable transaction for purposes of the disclosures rules under § 1.6011-4(b)(6). This category of reportable transaction was removed for disclosures after January 6, 2006, by Notice 2006-6, *Notification of Removal of the Transaction with a Significant Book-Tax Difference Category of Reportable Transaction Under § 1.6011-4*, 2006-5 I.R.B. 385, and final regulations published in the *Federal Register* (TD 9350, 72 F.R. 43146) on August 3, 2007.

(3) Notice 2017-8, *Transaction of Interest – Section 831(b) Micro-captive Transactions*, 2017-3 I.R.B. 423. This notice modified Notice 2016-66, *Transaction of Interest – Section 831(b) Micro-captive Transactions*, 2016-47 I.R.B. 745, and extended the time for participants and material advisors to file disclosure statements with regard to transactions described in Notice 2016-66. Notice 2016-66 was obsoleted in a notice

of proposed rulemaking published in the *Federal Register* (REG-109309-22, 88 F.R. 21547) on April 11, 2023.

(4) Announcement 2006-50, *Announcement that Identifies Specified Covered Services Eligible for Services Cost Method Under Section 482 Regulations*, 2006-34 I.R.B. 321. This announcement provides, and requests comments on, a proposed revenue procedure that would identify particular services that are eligible to be evaluated at cost under § 1.482-9T. The revenue procedure in this announcement was published as Rev. Proc. 2007-13, 2007-3 I.R.B. 295.

(5) Announcement 99-1, *Modification of Rev. Proc. 65-17*, 1999-2 I.R.B. 41. This announcement requests comments on a proposed update to Rev. Proc. 65-17, 1965-1 C.B. 833, which provided procedures by which taxpayers could conform their accounts to reflect section 482 adjustments. Rev. Proc. 65-17 was subsequently superseded by Rev. Proc. 99-32, 1999-34 I.R.B. 296.

.12 Rev. Proc. 59-31, 1959-2 C.B. 949. This revenue procedure sets forth the procedure to be followed with respect to (1) establishing the tax-exempt status of charitable organizations created or organized under the laws of Canada or Honduras and (2) the deductibility of contributions thereto pursuant the tax convention between the United States and Canada, 1943 C.B. 526, the United States-Canada Supplementary Income Tax Convention, 1957-2 C.B. 1014, and the United States-Honduras Income Tax Convention, 1957-2 C.B. 1033. The treaties underlying this guidance are no longer in force.

.13 The following guidance is obsolete because it relates to the Home Affordable Modification Program (HAMP), which expired in 2016:

(1) Notice 2009-36, *Payments Made to a REMIC Pursuant to the Home Affordable Modification Program*, 2009-17 I.R.B. 883. This notice provides that the Treasury Department and the IRS intend to issue regulations regarding the application of section 860G(d) to certain amounts that may be paid to real estate mortgage investment conduits (REMICs) as part of the HAMP.

(2) Rev. Proc. 2009-23, 2009-17 I.R.B. 884. This revenue procedure describes the conditions under which modifications to residential mortgage loans pursuant to the HAMP will not cause the IRS to challenge the tax status of REMICs or fixed investment trusts or to assert that those modifications to mortgages held by a REMIC give rise to a prohibited transaction.

.14 Notice 2001-7, *Reporting of Gross Proceeds Payments to Attorneys*, 2001-4 I.R.B. 374. This notice announced that the IRS intended to delay the proposed effective date of regulations that had been proposed under section 6045(f). The final regulations were published in the *Federal Register* (TD 9270, 71 F.R. 39548-01) in 2006, obsoleting this notice.

SECTION 4. EFFECT ON OTHER DOCUMENTS

- (1) Rev. Rul. 2003-6 is obsoleted.
- (2) Rev. Rul. 2000-4 is obsoleted.
- (3) Rev. Rul. 98-25 is obsoleted.
- (4) Rev. Rul. 94-12 is obsoleted.
- (5) Rev. Rul. 90-85 is obsoleted.
- (6) Rev. Rul. 89-23 is obsoleted.
- (7) Rev. Rul. 88-77 is obsoleted.

- (8) Rev. Rul. 88-57 is obsolete.
- (9) Rev. Rul. 82-174 is obsolete.
- (10) Rev. Rul. 81-99 is obsolete.
- (11) Rev. Rul. 78-125 is obsolete.
- (12) Rev. Rul. 75-112 is obsolete.
- (13) Rev. Rul. 70-248 is obsolete.
- (14) Rev. Rul. 69-615 is obsolete.
- (15) Rev. Rul. 69-330 is obsolete.
- (16) Rev. Rul. 68-607 is obsolete.
- (17) Rev. Rul. 57-78 is obsolete.
- (18) Rev. Rul. 56-290 is obsolete.
- (19) Rev. Rul. 56-60 is obsolete.
- (20) Rev. Rul. 55-334 is obsolete.
- (21) Rev. Rul. 55-333 is obsolete.
- (22) Rev. Rul. 54-135 is obsolete.
- (23) Rev. Rul. 54-106 is obsolete.
- (24) Rev. Proc. 2019-30 is obsolete.
- (25) Rev. Proc. 2014-18 is obsolete.
- (26) Rev. Proc. 2009-43 is obsolete.
- (27) Rev. Proc. 2009-23 is obsolete.
- (28) Rev. Proc. 2008-47 is obsolete.
- (29) Rev. Proc. 2004-68 is obsolete.
- (30) Rev. Proc. 2004-67 is obsolete.

- (31) Rev. Proc. 98-47 is obsolete.
- (32) Rev. Proc. 86-48 is obsolete.
- (33) Rev. Proc. 81-27 is obsolete.
- (34) Rev. Proc. 59-31 is obsolete.
- (35) Notice 2024-85 is obsolete.
- (36) Notice 2023-74 is obsolete.
- (37) Notice 2023-10 is obsolete.
- (38) Notice 2017-8 is obsolete.
- (39) Notice 2013-56 is obsolete.
- (40) Notice 2012-34 is obsolete.
- (41) Notice 2012-11 is obsolete.
- (42) Notice 2011-89 is obsolete.
- (43) Notice 2011-18 is obsolete.
- (44) Notice 2010-51 is obsolete.
- (45) Notice 2010-17 is obsolete.
- (46) Notice 2009-79 is obsolete.
- (47) Notice 2009-42 is obsolete.
- (48) Notice 2009-36 is obsolete.
- (49) Notice 2009-31 is obsolete.
- (50) Notice 2009-19 is obsolete.
- (51) Notice 2008-70 is obsolete.
- (52) Notice 2008-2 is obsolete.
- (53) Notice 2007-76 is obsolete.

- (54) Notice 2007-56 is obsolete.
- (55) Notice 2006-34 is obsolete.
- (56) Notice 2004-6 is obsolete.
- (57) Notice 2002-33 is obsolete.
- (58) Notice 2001-79 is obsolete.
- (59) Notice 2001-7 is obsolete.
- (60) Notice 98-57 is obsolete.
- (61) Notice 97-65 is obsolete.
- (62) Notice 96-8 is obsolete.
- (63) Notice 96-7 is obsolete.
- (64) Notice 93-7 is obsolete.
- (65) Notice 89-36 is obsolete.
- (66) Notice 88-48 is obsolete.
- (67) Announcement 2010-54 is obsolete.
- (68) Announcement 2006-50 is obsolete.
- (69) Announcement 99-1 is obsolete.
- (70) Announcement 98-77 is obsolete.
- (71) Announcement 90-39 is obsolete.

SECTION 5. DRAFTING INFORMATION

This notice was drafted by the Office of the Associate Chief Counsel (Procedure and Administration). For further information, contact the Office of the Associate Chief Counsel (Procedure and Administration) at (202) 317-3400 (not a toll-free call).