

Rev. Proc. 82-46, 1982-1 C.B. 788

The purpose of this Revenue Procedure is to announce that Revenue Procedure 66-30, 1966-2 C.B. 1212, concerning section 501(c)(9) of the Internal Revenue Code, is no longer applicable to current transactions because of the adoption of final Income Tax Regulations under section 501(c)(9) of the Code, T.D. 7750, published in the Federal Register on January 7, 1981, 46 FR 1719 (1981-2 C.B. 338).

Revenue Procedure 66-30, 1966-2 C.B. 1212, is hereby declared to be obsolete.