

501(c)(9) organizations. Rev. Ruls. 57-61, 57-494, 58-442, 59-28, 64-258, and 65-81 obsolete.

It is the policy of the Internal Revenue Service to identify and publish lists of revenue rulings that, although not specifically revoked or suspended, are not considered determinative with respect to future transactions.

In accordance with this policy, the Internal Revenue Service reviewed revenue rulings published in the Internal Revenue Bulletin regarding section 501(c)(9) of the Internal Revenue Code and former section 501(c)(10) of the Code to determine whether they are applicable to future transactions since 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).

The purpose of this revenue ruling is to publish a list of all such revenue rulings that, although not specifically revoked or suspended, are not considered determinative with respect to future transactions because (1) the applicable statutory provisions have been changed or repealed; (2) the revenue ruling position is specifically covered by statute or regulations; or (3) the facts set forth no longer exist or are not sufficient to permit application to the current statute.

Accordingly, the revenue rulings listed below are declared obsolete.

| Revenue Ruling Number | C.B. Citation |
|-----------------------|---------------|
| 57-61..... | 1957-1, 197 |
| 57-494..... | 1957-2, 315 |
| 58-442..... | 1958-2, 194 |
| 59-28..... | 1959-1, 120 |
| 64-258..... | 1964-2, 134 |
| 65-81..... | 1965-1, 225 |

The purpose of this declaration of obsolescence is to make clear to all concerned that the above-listed revenue rulings are not determinative with respect to future transactions. It is not the purpose of this revenue ruling to determine their applicability to past transactions. As provided in Rev. Proc. 67-6, 1967-1 C.B. 576, the public announcement that a particular revenue ruling is not determinative with respect to future transactions does not necessarily mean that the conclusion or the underlying rationale has no current applicability. If the regulation now clearly covers the issue involved, the regulation is determinative and the published ruling is no longer the appropriate authority.

Other revenue rulings relating to voluntary employees' beneficiary associations are not affected by this obsolescence and

can continue to be relied upon with respect to future transactions until further notice.