

Part III – Administrative, Procedural, and Miscellaneous

Eliminating Unnecessary IRS Internal Revenue Bulletin Guidance

Notice 2025-36

This notice continues the process of eliminating extraneous and unnecessary Internal Revenue Bulletin (I.R.B.) guidance by identifying and obsoleting 83 I.R.B. guidance documents.

SECTION 1. 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To further this goal, E.O. 14192 directs agencies to, among other requirements, identify ten existing regulations to be repealed for each regulation publicly proposed for notice and comment or otherwise promulgated.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 “ending 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. In Notice 2025-22, 2025-19 I.R.B. 1427, nine I.R.B. guidance documents were obsoleted.

In this notice, 83 I.R.B. guidance documents are being obsoleted. These 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 2. GUIDANCE TO BE ELIMINATED

.01 Notice 2008-83, *Application of Section 382(h) to Banks*, 2008-42 I.R.B. 905, was repealed by Congress. This notice provides that, for purposes of section 382(h), any deduction properly allowed after a section 382 ownership change to a bank with respect to losses on loans or bad debts (including any deduction for a reasonable addition to a reserve for bad debts) is not treated as a built-in loss or as a deduction that is attributable to periods before the change date. In section 1261 of the American Recovery and Reinvestment Act of 2009, Public Law 111-5, 123 Stat. 115 (2009),

¹ Unless otherwise specified, all “Section” or “§” references are to sections of the Internal Revenue Code (Code) of 1986 or the Internal Revenue Regulations (CFR Title 26).

Congress repealed this notice for ownership changes after January 16, 2009, except for ownership changes (i) pursuant to a written binding contract entered into on or before that date, or (ii) pursuant to a written agreement entered into on or before that date described in a public announcement or a Securities and Exchange Commission (SEC) filing.

.02 The following guidance relates to section 341, which was repealed temporarily by section 302(e)(4)(A) of the Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27, 117 Stat. 752 (2003), and permanently by section 102 of the American Taxpayer Relief Act of 2012, Public Law 112-240, 126 Stat. 2313 (2013):

(1) Rev. Proc. 77-27, 1977-2 C.B. 537. This revenue procedure modifies prior revenue procedures regarding the issuance of private letter rulings to provide that ruling requests under repealed section 341 will be considered under certain circumstances.

(2) Rev. Rul. 79-235, *Collapsible Corporations; Holding Period; Property Acquired by Exchange*, 1979-2 C.B. 135. This revenue ruling addresses the application of section 341(d)(3) following certain nontaxable exchanges.

(3) Rev. Rul. 79-226, *Collapsible Corporations; Sale of Property Constructed Within 3 Years of Liquidation*, 1979-2 C.B. 134. This revenue ruling addresses whether certain property should be considered in applying section 341.

(4) Rev. Rul. 77-306, *Collapsible Corporations; "Construction" or "Production" from Lease*, 1977-2 C.B. 103. This revenue ruling addresses whether a corporate owner-lessor is considered as engaged in the "construction" or "production" of property under section 341(b)(2)(A) by virtue of a particular lease.

(5) Rev. Rul. 73-500, *Collapsible Corporation; Sale of "Substantially All of the*

Properties”, 1973-2 C.B. 113. This revenue ruling addresses whether “substantially all of the properties” of a corporation were sold within the meaning of section 341(e)(4).

(6) Rev. Rul. 73-378, *Collapsible Corporation; Reorganization; Exchange and Sale of Stock*, 1973-2 C.B. 113. This revenue ruling addresses whether section 341(a) applies to (i) gain realized by an individual on the exchange of his stock in a collapsible corporation for stock in a noncollapsible corporation qualifying as a reorganization under section 368(a)(1)(C), or (ii) gain realized and recognized by him on the sale of his stock in the noncollapsible corporation.

(7) Rev. Rul. 72-422, 1972-2 C.B. 211. This revenue ruling addresses whether the dollar amount expended for alterations in connection with an existing structure is determinative of whether a taxpayer has engaged in “construction” within the meaning of section 341.

(8) Rev. Rul. 72-48, 1972-1 C.B. 102. This revenue ruling addresses whether a corporation that has realized one-third of the taxable income to be derived from property it has produced or purchased is “collapsible” within the meaning of section 341(b).

(9) Rev. Rul. 72-24, 1972-1 C.B. 102. This revenue ruling addresses whether the exception in section 341(e)(1) to treatment as a collapsible corporation applies to a foreign corporation.

(10) Rev. Rul. 71-353, 1971-2 C.B. 243. This revenue ruling addresses whether the term “beneficiary,” as used in section 544(a)(1), has the same meaning for purposes of determining stock ownership of a collapsible corporation under section 341 as that term has for purposes of sections 318 and 1563 and the regulations thereunder.

(11) Rev. Rul. 70-397, 1970-2 C.B. 80. This revenue ruling addresses whether any

portion of the gain realized upon the partial liquidation of a collapsible corporation is subject to section 341(a) under the circumstances described.

(12) Rev. Rul. 70-93, 1970-1 C.B. 71. This revenue ruling addresses the computation of the amount of gain that is not subject to repealed section 341(a) by reason of the limitation in section 341(d)(3) under the circumstances described.

(13) Rev. Rul. 69-378, 1969-2 C.B. 49. This revenue ruling addresses whether a corporation engaged in “construction” within the meaning of section 341 and, if so, the date such construction was completed under the circumstances described.

(14) Rev. Rul. 69-33, 1969-1 C.B. 100. This revenue ruling addresses the requirements of section 341(f)(3)(B) with regard to an agreement from a transferee corporation.

(15) Rev. Rul. 69-32, 1969-1 C.B. 100. This revenue ruling addresses the time and manner for a corporation to consent to the provisions of section 341(f)(2).

(16) Rev. Rul. 68-476, 1968-2 C.B. 139. This revenue ruling addresses whether the gain realized by a shareholder upon the sale of stock in a collapsible corporation must be considered gain from the sale or exchange of a capital asset under the circumstances described.

(17) Rev. Rul. 68-472, 1968-2 C.B. 138. This revenue ruling addresses whether the restoration of a damaged building is “construction” within the meaning of section 341 under the circumstances described.

(18) Rev. Rul. 64-125, 1964-1 C.B. 131. This revenue ruling addresses whether the three-year rule of section 341(d)(3) applies under the circumstances described.

.03 The following guidance relates to Code provisions repealed or amended by

Public Law 115-97, 131 Stat. 2054 (2017), commonly known as the Tax Cuts and Jobs Act (TCJA):

(1) Notice 2005-38, *Section 965—Limitations on Dividends Received Deduction and Other Guidance*, 2005-22 I.R.B. 1100. This notice provides guidance concerning limitations on the amounts of dividends that a corporation may treat as eligible for the one-time dividends received deduction under former section 965, including the effects of certain corporate transactions on such limitations. Section 965 was amended by section 14103 of the TCJA.

(2) Notice 2005-10, *Domestic Reinvestment Plans and Other Guidance Under Section 965*, 2005-6 I.R.B. 474. This notice provides guidance related to the one-time dividends received deduction under former section 965 for certain cash dividends from controlled foreign corporations, including general principles and specific guidance on domestic reinvestment plans and investments in the United States. Section 965 was amended by section 14103 of the TCJA.

(3) Rev. Rul. 2003-34, *Special Estimated Tax Payments*, 2003-17 I.R.B. 813. This revenue ruling provides guidance on how to discontinue using section 847 in a tax year after having taken a deduction under section 847 in a prior tax year. Section 847 was repealed by section 13516 of the TCJA for taxable years beginning after December 31, 2017.

(4) Rev. Rul. 76-414, *Capital Gains; Alternative Tax; Sale of Patent by Corporate Taxpayer*, 1976-2 C.B. 248. This revenue ruling addresses whether a corporation's gain from the sale of a patent qualifies for the alternative tax described in section 1201 as a "subsection (d) gain" as defined in section 1201(d)(1). Section 1201 was repealed by

section 13001(b)(2)(A) of the TCJA.

(5) Rev. Rul. 62-3, 1962-1 C.B. 92. This revenue ruling addresses whether a mutual insurance company is required to substitute the alternative method of taxation under section 1201(a), if applicable, in lieu of the computation under section 821(a)(1) before comparing the results of section 821(a)(1) with the results of section 821(a)(2). Section 1201 was repealed by section 13001(b)(2)(A) of the TCJA.

(6) Rev. Rul. 56-247, 1956-1 C.B. 383. This revenue ruling addresses whether the alternative tax provided in section 1201(a) in the case of a corporation and section 1201(b) in the case of other taxpayers is applied to taxable long-term capital gain unreduced by excess statutory deductions or credits over ordinary income where a taxpayer's statutory deductions or credits exceed his ordinary income. Section 1201 was repealed by section 13001(b)(2)(A) of the TCJA .

(7) Announcement 78-170, based on News Release IR-2049 dated October 31, 1978. This announcement provides the proper computation of the alternative tax under section 1201 and changes to Part V of Schedule D (Form 1040) under the Revenue Act of 1978 in anticipation of a technical correction made by Congress in 1980. Section 1201 was repealed by section 13001(b)(2)(A) of the TCJA .

.04 The following guidance relates to section 1034, which was repealed by section 312(b) of the Taxpayer Relief Act of 1997, Public Law 105-34, 111 Stat. 788 (1997):

(1) Rev. Rul. 78-136, *Sale of Residence; Replacement Period; Armed Forces; Divorced Spouse*, 1978-1 C.B. 259. This revenue ruling addresses the application of the suspension of the replacement period provided by section 1034(h) to spouses that sold their jointly owned principal residence and later divorce after one of the spouses

commences to serve on extended active duty with the Armed Forces prior to the expiration of the replacement period.

(2) Rev. Rul. 75-238, 1975-1 C.B. 257. This revenue ruling addresses the application of the non-recognition provisions of section 1034 to gains realized by a husband and wife from the sale of their former principal residences purchased prior to marriage when they purchase and occupy a new residence as their principal residence after marriage.

(3) Rev. Rul. 74-250, *Residence Replaced by Two Residences; Husband and Wife Separated*, 1974-1 C.B. 202. This revenue ruling addresses the application of the nonrecognition provisions of section 1034 to gain realized by a husband and wife from the sale of their principal residence where they have agreed to live apart and each purchased and occupied a separate replacement residence.

(4) Rev. Rul. 56-396, 1956-2 C.B. 298. This revenue ruling addresses whether a taxpayer that deferred reporting gain on the sale of his principal residence under the provisions of section 1034 may make an election to use the installment method to report gain on the sale of the residence on an amended return if the taxpayer did not replace the residence during the period specified in section 1034(a).

.05 The following guidance relates to other amended or repealed Code provisions:

(1) Notice 2011-76, *Due Dates for Filing Form 706, Form 706-NA, or Form 8939, Extension of Time to Pay Estate Tax, and Penalty Relief for Recipients of Property Acquired from Decedents Who Died in 2010*, 2011-40 I.R.B. 479. This document provides due dates for filing Forms 706 and 706-NA, *United States Estate (and Generation-Skipping Transfer) Tax Return*, or Form 8939, *Allocation of Increase in Basis*

for Property Acquired From a Decedent, for recipients of property acquired from decedents who died in 2010. Section 1022, concerning the treatment of property acquired from a decedent dying after December 31, 2009, was repealed by section 301(a) of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, Public Law 111-312, 124 Stat. 3296 (2010).

(2) Notice 88-7, *Application of Section 382(l)(5)(D) to Certain Transactions in Which the Federal Savings and Loan Insurance Corporation Establishes a Federal Mutual Domestic Building and Loan Association*, 1988-4 I.R.B. 20. This notice announces the intention to promulgate regulations clarifying the effect of section 382(l)(5)(D) on certain transactions in which the Federal Savings and Loan Insurance Corporation places defaulted thrift institutions into receivership as part of its Management Consignment Program pursuant to its authority under 12 U.S.C. 1729(a) and (b). 12 U.S.C. 1729 was repealed by section 407 of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989, Public Law 101-73, 103 Stat. 183 (1989).

(3) Rev. Proc. 83-79, 1983-43 I.R.B. 45. This revenue procedure provides a method of computing estimated tax payments under section 6153. Section 6153 was repealed by section 412 of the Deficit Reduction Act of 1984, Public Law 98-369, 98 Stat. 494 (1984).

(4) Rev. Rul. 82-35, *Farms; Special Use Value; Liens*, 1982-10 I.R.B. 13. This revenue ruling provides that the section 2011 credit, used under section 2032A(c)(2)(C) in computing what would have been the estate tax liability but for the section 2032A election, is derived with respect to three different types of state death tax statutes. The

computation is made for the purpose of determining the amount of the lien imposed by section 6324B. Section 2011 was repealed by section 221(a)(95)(A)(i) of the Tax Increase Prevention Act of 2014, Public Law 113-295, 128 Stat. 4010 (2014).

(5) Rev. Rul. 82-10, *Bond Premium Amortization; Yield Method*, 1982-2 I.R.B. 6.

This revenue ruling holds that the yield method is a reasonable method of amortizing bond premium under section 171(b)(3) of the Internal Revenue Code of 1954.

However, section 171(b)(3) was amended by section 1803(a)(11)(A) of the Tax Reform Act of 1986, Public Law 99-514, 100 Stat. 2085 (1986), to eliminate the reasonable method standard and to require, except as provided in regulations, the use of a constant yield method to amortize bond premium.

(6) Rev. Rul. 81-146, *Valuation; Special Use and Eligible Joint Interest Elections*, 1981-20 I.R.B. 5. This ruling provides that the portion of an eligible joint interest includible in a decedent's gross estate under section 2040(c) is computed using the fair market value as the "value of such interest" under section 2040(c)(1)(A), even though the estate has elected the special use valuation for the interest under section 2032A. Section 2040(c) was repealed by section 403(c)(3)(A) of Economic Recovery Tax Act of 1981, Public Law 97-34, 95 Stat. 172 (1981).

(7) Rev. Rul. 74-231, *Maximum Tax on Earned Income; Partnership*, 1974-1 C.B. 240. This revenue ruling addresses the character of income earned by a partnership for services rendered and how each partner takes his distributive share of partnership items into account for purposes of computing his maximum tax on earned income under section 1348 of the Internal Revenue Code of 1954. Section 1348 was repealed by section 101(c) of the Economic Recovery Tax Act of 1981.

(8) Rev. Rul. 63-30, 1963-1 C.B. 50. This revenue ruling provides guidance on claiming additional first-year depreciation under section 179 prior to its amendment by section 202(a) of the Economic Recovery Tax Act of 1981.

(9) Rev. Rul. 55-71, 1955-1 C.B. 110. This revenue ruling provides that the Federal excise tax on jewelry, furs, and related articles of personal property is a relevant factor that should be considered in determining the fair market value of such property for Federal estate and gift tax purposes. The excise tax on the items enumerated in the ruling was repealed by section 221(a)(103)(A) of the Tax Increase Prevention Act of 2014.

.06 The following guidance relates to amended or repealed regulations:

(1) Notice 2025-3, *Transitional Relief Under Sections 3403, 3406, 6721, 6722, 6651, and 6656 with Respect to the Reporting of Information and Backup Withholding on Digital Assets Under Section 6045 for Digital Asset Brokers Providing Trading Front-End Services*, 2025-4 I.R.B. 488. This notice provides certain transitional relief to certain decentralized industry participants treated as brokers (DeFi brokers) under section 6045 and Treasury Decision 10021 for sales of digital assets effected in calendar years 2027 and 2028, to provide these DeFi brokers with additional time to develop appropriate systems to comply with the application of the reporting requirements under section 6045 to DeFi brokers. Pursuant to Public Law 119-5, 139 Stat. 48 (2025), and operation of the Congressional Review Act, Treasury Decision 10021 has no force or effect.

(2) Rev. Rul. 76-243, *Allocation of Income; Advance Charter Hire Payment*, 1976-1 C.B. 134. This revenue ruling addresses whether the IRS may make a section 482

adjustment when a taxpayer entered into a voluntary contractual arrangement with a foreign jurisdiction that limited payments to the taxpayer from its foreign subsidiary in the foreign jurisdiction. The regulations at issue in the revenue ruling, section 1.482-1(d)(6) (1968), were replaced by section 1.482-1(h)(2) (1994) following an amendment to section 482 in 1986.

.07 The following guidance relates to former section 29, which provided a credit relating to facilities producing coke or coke gas (other than from petroleum-based products). Congress redesignated section 29 as section 45K in section 1322(a)(1) of the Energy Policy Act of 2005, Public Law 109-58, 119 Stat. 594 (2005). The last remaining element of the section 29 credit expired on December 31, 2013.

(1) Rev. Proc. 2004-27, 2004-17 I.R.B. 831. This revenue procedure permits certain owners of royalty interests to claim the credit for producing fuel from a nonconventional source in the taxable year in which they receive the income from the sale of qualified fuel, rather than in a prior taxable year in which the owner of the operating interest sold the qualified fuel.

(2) Rev. Proc. 2001-34, *Qualified Fuel Under Section 29(c)(1)(C)*, 2001-22 I.R.B. 1293. This procedure modifies Rev. Proc. 2001-30, 2001-19 I.R.B. 1163, regarding the circumstances under which the IRS will issue private letter rulings regarding solid synthetic fuels produced from coal.

(3) Rev. Rul. 94-48, *Section 29 Credit; Production Attributable to Net Profits Interest*, 1994-29 I.R.B. 5. This revenue ruling holds that the production attributable to a net profits interest under section 29(d)(3) is the production required to be sold to produce that portion of the gross sales from the property that is equal to the amount of

income received by the holder of the net profits interest.

(4) Rev. Rul. 93-54, *Section 29 Credit; Recompletions*, 1993-27 I.R.B. 4. This revenue ruling holds that if a well that is drilled after December 31, 1979, and before January 1, 1993, is recompleted after January 1, 1993, to produce fuel that is a qualified fuel under section 29 and if the recompletion does not involve additional drilling to deepen or extend the well, the fuel produced as a result of the recompletion qualifies for the section 29 credit.

(5) Rev. Rul. 93-46, *Section 29 Credit; Royalty Owners*, 1993-25 I.R.B. 6. This revenue ruling holds that the owner of a royalty interest is allowed an allocable share of the section 29 credit where the mineral in which the royalty owner has an interest is a qualified fuel when extracted.

(6) Rev. Rul. 90-70, *Credit for Producing Fuel from a Nonconventional Fuel Source*, 1990-35 I.R.B. 4. This revenue ruling holds that, for the purposes of the section 29 credit, a well is considered to have been "drilled" before January 1, 1991, if the well was "spudded in" before that date and there has been continual drilling since the spudding.

(7) Rev. Rul. 86-127, *Credit for Producing Fuel from a Nonconventional Source*, 1986-44 I.R.B. 4. This revenue ruling modifies and supersedes Rev. Rul. 86-19, 1986-7 I.R.B. 4, to correct the scope of the categories of deregulated natural gas that do not constitute qualified fuels for purposes of the section 29 credit.

(8) Rev. Rul. 86-100, *Credit for Producing Fuel from a Nonconventional Source*, 1986-35 I.R.B. 4. This revenue ruling holds that a liquid coal-water mixture is not a synthetic fuel produced from coal and is, therefore, not a qualified fuel eligible for the

section 29 credit.

(9) Rev. Rul. 86-2, *Credit for Producing Oil from a Nonconventional Source*, 1986-2 I.R.B. 4. This revenue ruling holds that a taxpayer may receive the section 29 credit for the sale of natural gas during part of a calendar year, notwithstanding that during the same calendar year the taxpayer made other sales from the same wells under the incentive pricing provisions of section 107 of the Natural Gas Policy Act of 1978.

(10) Rev. Rul. 85-77, *Nonconventional Fuel Source Credit; Price-Support Payments*, 1985-24 I.R.B. 4. This revenue ruling holds that price-support payments that a taxpayer receives for the sale of qualified fuel do not reduce the taxpayer's section 29 credit.

(11) Announcement 2004-42, *Credit for Producing Fuel from a Nonconventional Source*, 2004-17 I.R.B. 840. This announcement explains that the I.R.B. version of Rev. Proc. 2004-27 differs from the version that was advance released on April 5, 2004, in that all references to the cash method of accounting have been removed.

(12) Announcement 2003-70, *Section 29 – Test Procedures and Significant Chemical Change*, 2003-46 I.R.B. 1090. This announcement announces that the IRS will resume ruling on the issue of significant chemical change for synthetic fuels for purposes of section 29.

(13) Announcement 2003-46, 2003-30 I.R.B. 222. This announcement informs the public that the IRS is currently reviewing information regarding test procedures and results that have been presented as evidence that fuel underwent a significant chemical change, and that until the review is complete rulings on the question of significant chemical change will be suspended for requests relying on the procedures and results

being reviewed.

(14) Announcement 90-31, *Credit for Producing Fuel from a Nonconventional Source – Oil Produced from Tar Sands*, 1990-10 I.R.B. 28. This announcement solicits written comments from interested persons regarding the circumstances under which oil would qualify for the section 29 credit for production from tar sands.

.08 The following guidance is obsolete because the subject matter is now covered by final regulations:

(1) Notice 2011-82, *Guidance on Electing Portability of Deceased Spousal Unused Exclusion Amount*, 2011-42 I.R.B. 516. This notice provides guidance to executors of estates of decedents dying after December 31, 2010, of the need to file Form 706 within the time prescribed by law (including extensions) to elect to allow the decedent's surviving spouse to take advantage of the deceased spouse's unused exclusion amount. Regulations implementing the provisions of section 2010(c) are found in sections 20.2010-1 to -3.

(2) Notice 2003-8, *Information Reporting for Securities Futures Contracts*, 2003-4 I.R.B. 310. This notice delays information reporting requirements under section 6045 regarding securities futures contracts until further notice from the IRS. This reporting is now required by section 1.6045-1.

(3) Notice 2000-62, *Returns Relating to Payments of Qualified Tuition and Related Expenses, and to Payments of Interest on Education Loans*, 2000-51 I.R.B. 587. This notice announces that eligible education institutions and certain persons receiving payments of student loan interest may continue to report the same information under section 6050S. These, and additional requirements, are now prescribed by

section 1.6050S-1.

(4) Notice 96-12, *Mark to Market for Securities Dealers: The Dealer-Customer Relationship*, 1996-10 I.R.B. 29. This notice provides guidance on whether a taxpayer's transactions with related persons, including members of the taxpayer's consolidated group, may be transactions with customers for purposes of section 475. This issue is addressed in section 1.475(c)-1.

(5) Rev. Rul. 75-424, *Real Estate Investment Trust; Mortgages on Microwave Transmission Property*, 1975-2 C.B. 269. This revenue ruling addresses whether, for purposes of qualifying as a real estate investment trust (REIT), certain assets relating to the construction of microwave transmission systems are "real estate assets." Whether such assets qualify as real property and, therefore, as real estate assets for purposes of section 856 is now addressed in section 1.856-10.

(6) Rev. Rul. 71-286, 1971-2 C.B. 263. This revenue ruling addresses whether, for purposes of qualifying as a REIT, air rights over real property are considered "interests in real property" and "real estate assets." Whether such rights qualify as interests in real property and, therefore, as real estate assets for purposes of section 856 is now addressed in section 1.856-10.

(7) Rev. Rul. 69-94, 1969-1 C.B. 189. This revenue ruling addresses whether, for purposes of qualifying as a REIT, certain railroad properties are "real estate assets." Whether such property qualifies as real property and, therefore, as a real estate asset for purposes of section 856 is now addressed in section 1.856-10.

(8) Rev. Rul. 59-109, 1959-1 C.B. 168. This revenue ruling provides that a sale of a partner's interest in a partnership is the sale of a capital asset under section 741

unless section 751 applies. This rule is now prescribed in section 1.741-1(a).

(9) Rev. Rul. 56-6, 1956-1 C.B. 660. This revenue ruling provides guidance that deficiencies in Federal income taxes assessed against the decedent resulting from nonrecognition of his minor son as a member of a partnership are deductible from decedent's gross estate in the full amount paid by decedent's estate. The deductibility of a decedent's income tax liability is now addressed in section 20.2053-6(f).

(10) Rev. Rul. 54-444, 1954-2 C.B. 300. This revenue ruling provides guidance on the optional valuation date to be used in respect of certain assets received in the liquidation of corporate stock held among the assets of an estate under the Internal Revenue Code of 1939. This issue is now addressed in section 20.2032-1.

.09 The following guidance relates to past tax years and is not applicable to current or future tax years:

(1) Notice 2016-75, *Section 45R – 2016 Guidance with Respect to the Tax Credit for Employee Health Insurance Expenses of Certain Small Employers*, 2016-51 I.R.B. 832. This notice addressed situations in which a lack of qualified health plans in the counties in which the employer operates prevented an otherwise qualifying small employer from claiming a tax credit under section 45R for 2016.

(2) Notice 2016-20, *Qualified Zone Academy Bond Allocations for 2015 and 2016*, 2016-9 I.R.B. 362. This notice sets forth the maximum face amount of Qualified Zone Academy Bonds that may be issued for each State for the calendar years 2015 and 2016 under section 54E(c)(2).

(3) Notice 2015-11, *Qualified Zone Academy Bond Allocations for 2014*, 2015-8 I.R.B. 618. This notice sets forth the maximum face amount of Qualified Zone Academy

Bonds that may be issued for each State for the calendar year 2014 under section 54E(c)(2).

(4) Notice 2015-8, *Section 45R – 2015 Guidance with Respect to the Tax Credit for Employee Health Insurance Expenses of Certain Small Employers*, 2015-6 I.R.B. 589.

This notice addressed situations in which a lack of qualified health plans in the counties in which the employer operates prevented an otherwise qualifying small employer from claiming a tax credit under section 45R for 2015.

(5) Notice 2014-6, *Section 45R – Transition Relief with Respect to the Tax Credit for Employee Health Insurance Expenses of Certain Small Employers*, 2014-2 I.R.B.

279. This notice addressed situations in which a lack of qualified health plans in the counties in which the employer operates prevented an otherwise qualifying small employer from claiming a tax credit under section 45R for 2014.

(6) Notice 2013-3, *Qualified Zone Academy Bond Allocations for 2012 and 2013*, 2013-7 I.R.B. 484. This notice sets forth the maximum face amount of Qualified Zone Academy Bonds that may be issued for each State for the calendar years 2012 and 2013 under section 54E(c)(2).

(7) Notice 2012-21, *Extension of Time to File an Estate Tax Return Solely to Elect Portability of a Deceased Spousal Unused Exclusion Amount*, 2012-10 I.R.B. 450. This notice grants the executor of a qualifying estate a six-month extension of time until 15 months after the decedent's date of death to file Form 706 on which to make an election under section 2010(c). This guidance is no longer needed and expired on its own terms because it only applied to a decedent whose date of death was after December 31, 2010, and before July 1, 2011. Final regulations were issued implementing the

provisions of section 2010(c).

(8) Notice 2011-88, *Postponement of Backup Withholding Requirement for Payment Card and Third Party Network Payments Made Under Section 6050W*, 2011-46 I.R.B. 748. This notice provides that backup withholding of section 6050W payments will not be required for calendar year 2011.

(9) Notice 2010-11, *Extension of Temporary Suspension of AHYDO Rules*, 2010-4 I.R.B. 326. This notice extends to December 31, 2010, the temporary suspension of the rules for certain applicable high yield discount obligations pursuant to section 163(e)(5)(F), which permits such suspension if the Secretary of the Treasury or his delegate determines that such suspension is appropriate in light of distressed conditions in the debt capital markets.

(10) Notice 2005-89, *Temporary Relief for Certain REITs and Taxable REIT Subsidiaries that Provide Accommodations to Persons Affected by Hurricanes Katrina and Rita*, 2005-49 I.R.B. 1077. This notice provides that, for a period of six months beginning on August 28, 2005, the IRS will not treat a hotel, motel, or other establishment that otherwise satisfies the definition of "lodging facility" under section 856(d)(9) as other than a "lodging facility" if it is used to provide temporary housing to certain persons affected by Hurricane Katrina or Hurricane Rita, provided certain recordkeeping requirements are satisfied.

(11) Rev. Proc. 2019-34, 2019-35 I.R.B. 669. This revenue procedure provides simplified procedures for an insurance company to obtain automatic consent to change its method of accounting to comply with sections 807 and 848, as amended by the TCJA, for the first taxable year beginning after December 31, 2017.

(12) Rev. Proc. 2011-19, *Qualified Zone Academy Bond Allocations for 2011*, 2011-6 I.R.B. 465. This revenue procedure sets forth the maximum face amount of Qualified Zone Academy Bonds that may be issued for each State for the calendar year 2011 under section 54E(c)(2).

(13) Rev. Proc. 80-49, 1980-45 I.R.B. 29. This document provides procedures for the partial revocation of a section 2032A election made on or before August 30, 1980. The effective date for making a partial election under these procedures has expired.

(14) Rev. Rul. 82-62, *Valuation; Special Use Value; Retroactive Election*, 1982-15 I.R.B. 12. This revenue ruling provides that estates that previously were eligible for, but did not timely elect, section 2032A valuation cannot retroactively elect special use valuation under section 421(k)(5) of the Economic Recovery Tax Act of 1981. This guidance only applied to estate tax returns filed between July 28, 1980, and February 17, 1982.

(15) Announcement 91-58, *New Form 706-QDT for Reporting and Paying Estate Tax with Respect to Qualified Domestic Trust; Due Date is September 16, 1991*, 1991-15 I.R.B. 39. This document announces a new Form 706 QDT for reporting and paying estate tax with respect to a qualified domestic trust. The due date was September 16, 1991.

.10 The following guidance requested comments from the public and the guidance is no longer needed:

(1) Notice 2013-48, *Application of Wash Sale Rules to Money Market Fund Shares*, 2013-31 I.R.B. 120. This notice requests comments on a proposed revenue procedure that would establish a de minimis exception to the wash sale rules of section

1091 for certain redemptions of shares of money market funds that, under regulations proposed by the SEC, would no longer maintain a constant share price.

(2) Notice 2011-73, *Request for Comments on Health Coverage Affordability Safe Harbor for Employers (Section 4980H)*, 2011-40 I.R.B. 474. This notice requests comments on a proposed safe harbor, which could be incorporated in future proposed regulations, for determining the affordability of coverage under an eligible employer sponsored plan for purposes of an employer's potential assessable payment under section 4980H(b).

.11 Notice 2008-94, *Guidance on §§ 162(m)(5) and 280G(e) of the Internal Revenue Code*, 2008-44 I.R.B. 1070, provided guidance on certain executive compensation provisions of the Emergency Economic Stabilization Act of 2008, Public Law 110-343, 122 Stat. 3765 (2008), which added sections 162(m)(5) and 280G(e) to the Code, and specifically applied to the Troubled Asset Relief Program, which is no longer operative.

EFFECT ON OTHER DOCUMENTS

1. Notice 2025-3 is obsolete.
2. Notice 2016-75 is obsolete.
3. Notice 2016-20 is obsolete.
4. Notice 2015-11 is obsolete.
5. Notice 2015-8 is obsolete.
6. Notice 2014-6 is obsolete.
7. Notice 2013-48 is obsolete.
8. Notice 2013-3 is obsolete.
9. Notice 2012-21 is obsolete.

10. Notice 2011-88 is obsolete.
11. Notice 2011-82 is obsolete.
12. Notice 2011-76 is obsolete.
13. Notice 2011-73 is obsolete.
14. Notice 2010-11 is obsolete.
15. Notice 2008-94 is obsolete.
16. Notice 2008-83 is obsolete.
17. Notice 2005-89 is obsolete.
18. Notice 2005-38 is obsolete.
19. Notice 2005-10 is obsolete.
20. Notice 2003-8 is obsolete.
21. Notice 2000-62 is obsolete.
22. Notice 96-12 is obsolete.
23. Notice 88-7 is obsolete.
24. Rev. Proc. 2019-34 is obsolete.
25. Rev. Proc. 2011-19 is obsolete.
26. Rev. Proc. 2004-27 is obsolete.
27. Rev. Proc. 2001-34 is obsolete.
28. Rev. Proc. 83-79 is obsolete.
29. Rev. Proc. 80-49 is obsolete.
30. Rev. Proc. 77-27 is obsolete.
31. Rev. Rul. 2003-34 is obsolete.
32. Rev. Rul. 94-48 is obsolete.

33. Rev. Rul. 93-54 is obsolete.
34. Rev. Rul. 93-46 is obsolete.
35. Rev. Rul. 90-70 is obsolete.
36. Rev. Rul. 86-127 is obsolete.
37. Rev. Rul. 86-100 is obsolete.
38. Rev. Rul. 86-2 is obsolete.
39. Rev. Rul. 85-77 is obsolete.
40. Rev. Rul. 82-62 is obsolete.
41. Rev. Rul. 82-35 is obsolete.
42. Rev. Rul. 82-10 is obsolete.
43. Rev. Rul. 81-146 is obsolete.
44. Rev. Rul. 79-235 is obsolete.
45. Rev. Rul. 79-226 is obsolete.
46. Rev. Rul. 78-136 is obsolete.
47. Rev. Rul. 77-306 is obsolete.
48. Rev. Rul. 76-414 is obsolete.
49. Rev. Rul. 76-243 is obsolete.
50. Rev. Rul. 75-424 is obsolete.
51. Rev. Rul. 75-238 is obsolete.
52. Rev. Rul. 74-250 is obsolete.
53. Rev. Rul. 74-231 is obsolete.
54. Rev. Rul. 73-500 is obsolete.
55. Rev. Rul. 73-378 is obsolete.

56. Rev. Rul. 72-422 is obsolete.
57. Rev. Rul. 72-48 is obsolete.
58. Rev. Rul. 72-24 is obsolete.
59. Rev. Rul. 71-353 is obsolete.
60. Rev. Rul. 71-286 is obsolete.
61. Rev. Rul. 70-397 is obsolete.
62. Rev. Rul. 70-93 is obsolete.
63. Rev. Rul. 69-378 is obsolete.
64. Rev. Rul. 69-94 is obsolete.
65. Rev. Rul. 69-33 is obsolete.
66. Rev. Rul. 69-32 is obsolete.
67. Rev. Rul. 68-476 is obsolete.
68. Rev. Rul. 68-472 is obsolete.
69. Rev. Rul. 64-125 is obsolete.
70. Rev. Rul. 63-30 is obsolete.
71. Rev. Rul. 62-3 is obsolete.
72. Rev. Rul. 59-109 is obsolete.
73. Rev. Rul. 56-396 is obsolete.
74. Rev. Rul. 56-247 is obsolete.
75. Rev. Rul. 56-6 is obsolete.
76. Rev. Rul. 55-71 is obsolete.
77. Rev. Rul. 54-444 is obsolete.
78. Announcement 2004-42 is obsolete.

- 79. Announcement 2003-70 is obsolete.
- 80. Announcement 2003-46 is obsolete.
- 81. Announcement 91-58 is obsolete.
- 82. Announcement 90-31 is obsolete.
- 83. Announcement 78-170 is obsolete.

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).