

# **Obsolescence of Revenue Rulings and Revenue Procedures Under TD 8697, Simplification of Entity Classification Regulations (Check the Box)**

## **Notice 97-1**

This notice accompanies TD 8697, Simplification of Entity Classification Regulations (published in the Federal Register on December 18, 1996). The purpose of this notice is to alert taxpayers to the effect of the regulations on existing revenue rulings and revenue procedures that apply the prior classification regulations under § 7701 of the Internal Revenue Code. Effective January 1, 1997, such revenue rulings and revenue procedures are obsolete to the extent that they use the prior classification regulations to distinguish between partnerships and associations.

The Internal Revenue Service is compiling a list of these obsolete documents that will be published in the Internal Revenue Bulletin.

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