

rulings under the jurisdiction of the Associate Chief Counsel (Domestic) that have been identified under the Service's review program as no longer being determinative. The rulings are categorized by subject matter.

Accordingly, the rulings listed below are hereby declared obsolete.

ENTITY CLASSIFICATION

<i>Rev. Rul. No.</i>	<i>C.B. Citation</i>
71-277	1971-1 C.B. 422
71-434	1971-2 C.B. 430
71-574	1971-2 C.B. 432
72-75	1972-1 C.B. 401
72-120	1972-1 C.B. 402
72-121	1972-1 C.B. 403
72-122	1972-1 C.B. 405
75-19	1975-1 C.B. 382
77-214	1977-1 C.B. 408
79-106	1979-1 C.B. 448
88-8	1988-1 C.B. 403
88-76	1988-2 C.B. 360
88-79	1988-2 C.B. 361
93-4	1993-1 C.B. 225
93-5	1993-1 C.B. 227
93-6	1993-1 C.B. 229
93-30	1993-1 C.B. 231
93-38	1993-1 C.B. 233
93-49	1993-2 C.B. 308
93-50	1993-2 C.B. 310
93-53	1993-2 C.B. 312
93-81	1993-2 C.B. 314
93-91	1993-2 C.B. 316
93-92	1993-2 C.B. 318
93-93	1993-2 C.B. 321
94-5	1994-1 C.B. 312
94-6	1994-1 C.B. 314
94-30	1994-1 C.B. 316
94-51	1994-2 C.B. 407

Section 7805.—Rules and Regulations

26 CFR 301.7805-1: Rules and regulations.

Rulings; obsolete. A list is given of rulings under the jurisdiction of the Associate Chief Counsel (Domestic) that have been identified as no longer determinative.

Rev. Rul. 98-37

The Internal Revenue Service is continuing its program of reviewing rulings (including revenue rulings and revenue procedures) published in the Internal Revenue Bulletin to identify and publish lists of those rulings that, although not specifically revoked or superseded, are no longer considered determinative because: (1) the applicable statutory provisions or regulations have been changed or repealed; (2) the ruling position is specifically covered by a statute, regulation, or subsequent published position; or (3) the facts set forth no longer exist or are not sufficiently described to permit clear application of the current statute and regulations.

This revenue ruling publishes a list of

<i>Rev. Rul. No.</i>	<i>C.B. Citation</i>
94-79	1994-2 C.B. 409
95-2	1995-1 C.B. 220
95-9	1995-1 C.B. 222

OTHER GUIDANCE

<i>Rev. Rul. No.</i>	<i>C.B. Citation</i>
57-271	1957-1 C.B. 453
74-77	1974-1 C.B. 33
76-562	1976-2 C.B. 430
83-113	1983-2 C.B. 251
85-143	1985-2 C.B. 55

<i>Rev. Proc. No.</i>	<i>C.B. Citation</i>
83-58	1983-2 C.B. 575

The Service will continue to review other rulings to identify those that, for the reasons stated above, are inapplicable to future transactions. Therefore, failure to include any particular ruling in the above list should not be construed as an indication that the ruling necessarily is determinative with respect to future transactions.

DRAFTING INFORMATION

The principal author of this revenue ruling is David A. Schneider of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding the rulings identified under OTHER GUIDANCE, contact Mr. Schneider on (202) 622-4890. For further information regarding the rulings identified under ENTITY CLASSIFICATION, contact Mark D. Harris of the Office of Assistant Chief Counsel (Passthroughs and Special Industries) on (202) 622-3050. These are not toll-free calls.