

Section 7805.—Rules and Regulations

26 CFR 301.7805-1: Rules and Regulations.

Obsolete revenue rulings. This ruling

obsoletes prior rulings which have been identified as no longer being determinative.

Rev. Rul. 2003-67

The Internal Revenue Service is continuing its program of reviewing rulings (including revenue rulings, revenue procedures and notices) 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the Internal Revenue Bulletin to identify and publish lists of those rulings that, although not specifically revoked or superseded, are no longer considered determinative because: (1) the applicable statutory provisions or regulations have been changed or repealed; (2) the ruling position is specifically covered by statute, regulations, or subsequent published position; or, (3) the facts set forth no longer exist or are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 rulings that have been identified under the Service's review program as no longer being determinative. The rulings are categorized by the Assistant Chief Counsel offices in the Office of Associate Chief Counsel (Procedure and Administration) that have primary jurisdiction over the subject matter of the rulings that have been identified as no longer being determinative.

Accordingly, the rulings listed below are hereby declared obsolete.

<i>Ruling No.</i>	<i>C.B. Citation</i>
Rev. Rul. 76-561	1976-2 C.B. 395
Rev. Rul. 77-53	1977-1 C.B. 368
Rev. Rul. 78-157	1978-1 C.B. 431
Rev. Rul. 78-169	1978-1 C.B. 432
Rev. Rul. 81-245	1981-2 C.B. 235
Rev. Rul. 85-37	1985-1 C.B. 362
Rev. Rul. 85-50	1985-1 C.B. 345
Rev. Proc. 88-16	1988-1 C.B. 691
Rev. Rul. 93-70	1993-2 C.B. 294

Assistant Chief Counsel (Collection, Bankruptcy and Summons)

<i>Ruling No.</i>	<i>Citation</i>
Rev. Rul. 225 (1953)	1953-2 C.B. 467
Rev. Rul. 54-93	1954-1 C.B. 280
Rev. Rul. 54-125	1954-1 C.B. 282
Rev. Rul. 55-134	1955-1 C.B. 196
Rev. Rul. 55-227	1955-1 C.B. 551
Rev. Rul. 56-41	1956-1 C.B. 562
Rev. Rul. 66-383	1966-2 C.B. 502
Rev. Proc. 67-25	1967-1 C.B. 626
Rev. Proc. 71-37	1971-2 C.B. 573
Rev. Proc. 76-23	1976-1 C.B. 562

Assistant Chief Counsel (Disclosure and Privacy Law)

<i>Ruling No.</i>	<i>Citation</i>
Rev. Rul. 54-598	1954-2 C.B. 121
Rev. Proc. 58-120	1958-1 C.B. 498
Rev. Proc. 66-4	1966-1 C.B. 607
Rev. Proc. 70-11	1970-1 C.B. 437
Rev. Proc. 73-6	1973-1 C.B. 752
Rev. Proc. 85-21	1985-1 C.B. 539
Rev. Proc. 85-33	1985-2 C.B. 414
Rev. Proc. 88-39	1988-2 C.B. 562
Rev. Proc. 89-33	1989-1 C.B. 905
Rev. Proc. 91-42	1991-2 C.B. 717
Rev. Proc. 92-55	1992-2 C.B. 394

The Service will continue to review other rulings to identify those that, for the reasons stated above, are no longer determinative. Therefore, failure to include any particular ruling in the above list should not be construed as an indication that the ruling necessarily is determinative.

DRAFTING INFORMATION

The principal author of this revenue ruling is A. M. Gulas of the Office of Associate Chief Counsel, Procedure and Administration (Disclosure and Privacy Law).

For further information regarding the rulings obsoleted in this revenue ruling, contact the following persons from the appropriate Assistant Chief Counsel offices (not toll-free calls):

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