

[CLICK HERE](#) to return to the home page

## Rev. Rul. 2003–99

**Obsolete revenue rulings.** This ruling publishes a list of previously published rulings that have been identified as no longer determinative with respect to future transactions.

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the Internal Revenue Bulletin to identify and publish lists of those rulings that, although not specifically revoked or superseded, are no longer considered determinative because (1) the applicable statutory provisions or regulations have been changed or repealed; (2) the ruling position is specifically covered by statute, regulations, or subsequent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 Associate Chief Counsel offices that have primary jurisdiction over the subject matter of the rulings being obsolete.

Accordingly, the rulings listed below are hereby declared obsolete.

### *Associate Chief Counsel (Income Tax and Accounting)*

#### *Ruling No.*

Rev. Rul. 70–286  
 Rev. Proc. 68–41  
 Notice 95–50

#### *C.B. Citation*

1970–1 C.B. 113  
 1968–2 C.B. 943  
 1995–2 C.B. 333

### *Associate Chief Counsel (Passthroughs and Special Industries)*

#### *Ruling No.*

Rev. Rul. 77–405  
 Rev. Rul. 79–29  
 Rev. Proc. 89–12  
 Rev. Proc. 91–13  
 Rev. Proc. 92–33  
 Rev. Proc. 92–35  
 Rev. Proc. 92–88  
 Rev. Proc. 94–46  
 Rev. Proc. 95–10

#### *C.B. Citation*

1977–2 C.B. 381  
 1979–1 C.B. 358  
 1989–1 C.B. 798  
 1991–1 C.B. 477  
 1992–1 C.B. 782  
 1992–1 C.B. 790  
 1992–1 C.B. 496  
 1994–2 C.B. 688  
 1995–1 C.B. 501

### *Associate Chief Counsel (Corporate)*

#### *Ruling No.*

Rev. Rul. 54–139  
 Rev. Rul. 54–396<sup>1</sup>  
 Rev. Rul. 56–128  
 Rev. Rul. 56–160  
 Rev. Rul. 56–212  
 Rev. Rul. 56–220  
 Rev. Rul. 56–271

#### *C.B. Citation*

1954–1 C.B. 105  
 1954–2 C.B. 147  
 1956–1 C.B. 442  
 1956–1 C.B. 633  
 1956–1 C.B. 170  
 1956–1 C.B. 191  
 1956–1 C.B. 440

<sup>1</sup> Rev. Rul. 54–396 was declared obsolete by T.D. 8885, 2000–1 C.B. 1260, 1261, and is included in this ruling to allow easier confirmation of its obsolete status.

*Associate Chief Counsel (Corporate)*

<i>Ruling No.</i>	<i>C.B. Citation</i>
Rev. Rul. 56–344	1956–2 C.B. 195
Rev. Rul. 56–448	1956–2 C.B. 130
Rev. Rul. 56–451	1956–2 C.B. 208
Rev. Rul. 56–586	1956–2 C.B. 214
Rev. Rul. 56–680	1956–2 C.B. 597
Rev. Rul. 56–681	1956–2 C.B. 597
Rev. Rul. 57–296	1957–2 C.B. 234
Rev. Rul. 58–92	1958–1 C.B. 174
Rev. Rul. 59–108	1959–1 C.B. 72
Rev. Rul. 59–120	1959–1 C.B. 74
Rev. Rul. 59–122	1959–1 C.B. 230
Rev. Rul. 59–233	1959–2 C.B. 106
Rev. Rul. 59–326	1959–2 C.B. 197
Rev. Rul. 59–400	1959–2 C.B. 114
Rev. Rul. 59–412	1959–2 C.B. 108
Rev. Rul. 60–49	1960–1 C.B. 148
Rev. Rul. 60–246	1960–2 C.B. 462
Rev. Rul. 60–262	1960–2 C.B. 114
Rev. Rul. 61–96	1961–1 C.B. 68
Rev. Rul. 64–147	1964–1 C.B. 136
Rev. Rul. 64–177	1964–1 C.B. 141
Rev. Rul. 65–110	1965–1 C.B. 438
Rev. Rul. 66–23 <sup>2</sup>	1966–1 C.B. 67
Rev. Rul. 66–290	1966–2 C.B. 112
Rev. Rul. 67–186	1967–1 C.B. 81
Rev. Rul. 67–189	1967–1 C.B. 255
Rev. Rul. 67–326	1967–2 C.B. 143
Rev. Rul. 68–388	1968–2 C.B. 122
Rev. Rul. 68–434	1968–2 C.B. 137
Rev. Rul. 69–18	1969–1 C.B. 188
Rev. Rul. 69–20	1969–1 C.B. 202
Rev. Rul. 69–241	1969–1 C.B. 200
Rev. Rul. 69–426	1969–2 C.B. 48
Rev. Rul. 70–6	1970–1 C.B. 172
Rev. Rul. 70–111	1970–1 C.B. 184
Rev. Rul. 70–378	1970–2 C.B. 178

---

<sup>2</sup> Rev. Rul. 66–23 was declared obsolete by T.D. 8760, 1998–1 C.B. 803, 805, and is included in this ruling to allow easier confirmation of its obsolete status.

*Associate Chief Counsel (Corporate)*

<i>Ruling No.</i>	<i>C.B. Citation</i>
Rev. Rul. 70-409	1970-2 C.B. 79
Rev. Rul. 70-496	1970-2 C.B. 74
Rev. Rul. 71-384	1971-2 C.B. 181
Rev. Rul. 71-440	1971-2 C.B. 326
Rev. Rul. 72-61	1972-1 C.B. 281
Rev. Rul. 72-212	1972-1 C.B. 291
Rev. Rul. 72-472	1972-2 C.B. 202
Rev. Rul. 72-603	1972-2 C.B. 517
Rev. Rul. 73-257	1973-1 C.B. 189
Rev. Rul. 73-277	1973-1 C.B. 296
Rev. Rul. 73-473	1973-2 C.B. 115
Rev. Rul. 73-490	1973-2 C.B. 110
Rev. Rul. 73-498	1973-2 C.B. 316
Rev. Rul. 74-73	1974-1 C.B. 254
Rev. Rul. 74-87	1974-1 C.B. 72
Rev. Rul. 74-211	1974-1 C.B. 76
Rev. Rul. 74-476	1974-2 C.B. 104
Rev. Rul. 74-610	1974-2 C.B. 288
Rev. Rul. 75-54	1975-1 C.B. 293
Rev. Rul. 75-160	1975-1 C.B. 112
Rev. Rul. 75-174	1975-1 C.B. 252
Rev. Rul. 75-179	1975-1 C.B. 103
Rev. Rul. 75-212	1975-1 C.B. 107
Rev. Rul. 75-248	1975-1 C.B. 125
Rev. Rul. 75-468	1975-2 C.B. 115
Rev. Rul. 75-515	1975-2 C.B. 117
Rev. Rul. 75-561	1975-2 C.B. 129
Rev. Rul. 76-90	1976-1 C.B. 101
Rev. Rul. 76-239	1976-1 C.B. 90
Rev. Rul. 76-347	1976-2 C.B. 253
Rev. Rul. 77-81	1977-1 C.B. 97
Rev. Rul. 77-150	1977-1 C.B. 88
Rev. Rul. 77-256	1977-2 C.B. 96
Rev. Rul. 77-284	1977-2 C.B. 97
Rev. Rul. 77-321	1977-2 C.B. 98
Rev. Rul. 77-456	1977-2 C.B. 102
Rev. Rul. 77-483	1977-2 C.B. 244

*Associate Chief Counsel (Corporate)*

<i>Ruling No.</i>	<i>C.B. Citation</i>
Rev. Rul. 78–89	1978–1 C.B. 272
Rev. Rul. 78–287	1978–2 C.B. 146
Rev. Rul. 78–441	1978–2 C.B. 152
Rev. Rul. 79–71	1979–1 C.B. 151
Rev. Rul. 79–82	1979–1 C.B. 141
Rev. Rul. 79–104	1979–1 C.B. 263
Rev. Rul. 79–314	1979–2 C.B. 132
Rev. Rul. 80–79	1980–1 C.B. 191
Rev. Rul. 80–101	1980–1 C.B. 70
Rev. Rul. 80–358	1980–2 C.B. 110
Rev. Rul. 81–190	1981–2 C.B. 84
Rev. Rul. 81–247	1981–2 C.B. 87
Rev. Rul. 82–164	1982–2 C.B. 77
Rev. Rul. 83–119	1983–2 C.B. 57
Rev. Rul. 84–30	1984–1 C.B. 114
Rev. Rul. 85–55	1985–1 C.B. 323
Rev. Rul. 85–136	1985–2 C.B. 194
Rev. Rul. 86–52	1986–1 C.B. 204
Rev. Rul. 87–1	1987–1 C.B. 132
Rev. Proc. 91–11	1991–1 C.B. 470
Rev. Proc. 91–39	1991–2 C.B. 694
Rev. Proc. 95–11	1995–1 C.B. 505
Rev. Proc. 95–39	1995–2 C.B. 399

*Associate Chief Counsel (International)*

<i>Ruling No.</i>	<i>C.B. Citation</i>
Rev. Rul. 56	1953–1 C.B. 303
Rev. Rul. 55–105	1955–1 C.B. 94
Rev. Rul. 55–372	1955–1 C.B. 339
Rev. Rul. 57–116	1957–1 C.B. 245
Rev. Rul. 57–542	1957–2 C.B. 462
Rev. Rul. 58–618	1958–2 C.B. 430
Rev. Rul. 59–356	1959–2 C.B. 177
Rev. Rul. 60–307	1960–2 C.B. 214
Rev. Rul. 63–157	1963–2 C.B. 296
Rev. Rul. 63–224	1963–2 C.B. 297
Rev. Rul. 63–248	1963–2 C.B. 623

*Associate Chief Counsel (International)*

<i>Ruling No.</i>	<i>C.B. Citation</i>
Rev. Rul. 64–285	1964–2 C.B. 184
Rev. Rul. 65–260	1965–2 C.B. 243
Rev. Rul. 65–273	1965–2 C.B. 240
Rev. Rul. 66–4	1966–1 C.B. 177
Rev. Rul. 68–309	1968–1 C.B. 338
Rev. Rul. 68–477	1968–2 C.B. 317
Rev. Rul. 68–522	1968–2 C.B. 320
Rev. Rul. 68–608	1968–2 C.B. 309
Rev. Rul. 68–640	1968–2 C.B. 321
Rev. Rul. 68–641	1968–2 C.B. 325
Rev. Rul. 69–361	1969–1 C.B. 193
Rev. Rul. 69–485	1969–2 C.B. 158
Rev. Rul. 69–517	1969–2 C.B. 149
Rev. Rul. 70–229	1970–1 C.B. 164
Rev. Rul. 70–230	1970–1 C.B. 166
Rev. Rul. 70–264	1970–1 C.B. 165
Rev. Rul. 71–13	1971–1 C.B. 217
Rev. Rul. 71–453	1971–2 C.B. 292
Rev. Rul. 71–454	1971–2 C.B. 294
Rev. Rul. 71–495	1971–2 C.B. 311
Rev. Rul. 71–518	1971–2 C.B. 293
Rev. Rul. 71–565	1971–2 C.B. 266
Rev. Rul. 71–582	1971–2 C.B. 274
Rev. Rul. 72–116	1972–1 C.B. 220
Rev. Rul. 72–357	1972–2 C.B. 456
Rev. Rul. 72–526	1972–2 C.B. 450
Rev. Rul. 72–599	1972–2 C.B. 458
Rev. Rul. 73–46	1973–1 C.B. 342
Rev. Rul. 73–119	1973–1 C.B. 348
Rev. Rul. 73–182	1973–1 C.B. 350
Rev. Rul. 74–6	1974–1 C.B. 191
Rev. Rul. 74–59 <sup>3</sup>	1974–1 C.B. 183
Rev. Rul. 74–83	1974–1 C.B. 184
Rev. Rul. 74–376	1974–2 C.B. 215
Rev. Rul. 74–521	1974–2 C.B. 208
Rev. Rul. 75–53	1975–1 C.B. 234

---

<sup>3</sup> Rev. Rul. 74–59 was declared obsolete by T.D. 8708, 1997–1 C.B. 137, 139, and is included in this ruling to allow easier confirmation of its obsolete status.

*Associate Chief Counsel (International)*

<i>Ruling No.</i>	<i>C.B. Citation</i>
Rev. Rul. 75-105	1975-1 C.B. 29
Rev. Rul. 75-106	1975-1 C.B. 31
Rev. Rul. 75-107	1975-1 C.B. 32
Rev. Rul. 75-111	1975-1 C.B. 251
Rev. Rul. 75-134	1975-1 C.B. 33
Rev. Rul. 75-298	1975-2 C.B. 290
Rev. Rul. 75-341	1975-2 C.B. 308
Rev. Rul. 75-426	1975-2 C.B. 292
Rev. Rul. 76-44	1976-1 C.B. 127
Rev. Rul. 76-67	1976-1 C.B. 208
Rev. Rul. 76-329	1976-2 C.B. 223
Rev. Rul. 76-535	1976-2 C.B. 219
Rev. Rul. 77-41	1977-1 C.B. 226
Rev. Rul. 77-343	1977-2 C.B. 255
Rev. Rul. 77-482	1977-2 C.B. 242
Rev. Rul. 79-116	1979-1 C.B. 213
Rev. Rul. 79-424	1979-2 C.B. 405
Rev. Rul. 80-78	1980-1 C.B. 171
Rev. Rul. 80-167	1980-1 C.B. 176
Rev. Rul. 80-170	1980-1 C.B. 285
Rev. Rul. 82-226	1982-2 C.B. 156
Rev. Rul. 83-101	1983-2 C.B. 147
Rev. Rul. 84-28	1984-1 C.B. 177
Rev. Rul. 88-7	1988-1 C.B. 269
Rev. Rul. 89-72	1989-1 C.B. 257
Rev. Proc. 68-23	1968-1 C.B. 821
Rev. Proc. 90-19	1990-1 C.B. 495
Notice 87-5	1987-1 C.B. 416
Notice 87-66	1987-2 C.B. 376
Notice 94-46	1994-1 C.B. 356

The Service will continue to review other rulings to ascertain 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 Marnette Myers of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding the rulings obsoleted in this

revenue ruling, contact the following persons from the appropriate Associate Chief Counsel offices (not a toll-free call):

<i>Name</i>	<i>Associate Chief Counsel</i>	<i>Telephone No.</i>
Marnette Myers	Income Tax and Accounting	(202) 622-4920
Louis Solomon	Passthroughs and Special Industries	(202) 622-3010
Wayne Murray	Corporate	(202) 622-7700
Kelly Myers Kogan	International	(202) 622-3810