

# Section 7805.—Rules and Regulations

*26 CFR 301.7805-1: Rules and regulations.*

**Obsolete revenue rulings.** This ruling obsoletes prior rulings that are no longer considered determinative. Rev. Ruls. 58–120, 70–58, 79–64, and 80–366 obsoleted. Rev. Procs. 89–37 and 96–18 obsoleted.

## Rev. Rul. 2004–90

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 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or superseded, are no longer considered determinative because: (1) the applicable statutory provisions or regulations have been changed or repealed; (2) the ruling position is specifically covered by statute, regulations, or subsequent published position; or (3) the facts set forth no longer exist or are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.

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*Assistant Chief Counsel (Administrative Provisions and Judicial Practice)*

<i>Ruling No.</i>	<i>C.B. Citation</i>
Rev. Rul. 80-366	1980-2 C.B. 343
Rev. Proc. 89-37 <sup>1</sup>	1989-1 C.B. 919
Rev. Proc. 96-18	1996-1 C.B. 637

*Assistant Chief Counsel (Disclosure and Privacy Law)*

<i>Ruling No.</i>	<i>Citation</i>
Rev. Rul. 58-120	1958-1 C.B. 498
Rev. Rul. 70-58 <sup>2</sup>	1970-1 C.B. 268
Rev. Rul. 79-64	1979-1 C.B. 390

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

**DRAFTING INFORMATION**

The principal author of this revenue ruling is Sarah Tate of the Office of Associate Chief Counsel, Procedure and Administration (Disclosure & Privacy Law). For further information regarding the rul-

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

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<sup>1</sup> The procedures described in Rev. Proc. 89-37 for obtaining employer identification numbers (EINs) have been supplanted by the Service's Online EIN Application (I-EIN) process. EINs also may be obtained through the Service's Tele-TIN or Fax-TIN programs, or by submitting a Form SS-4 by mail to the appropriate IRS service center. Additional information regarding EINs is available on the Service website at [www.irs.gov](http://www.irs.gov).

<sup>2</sup> Subsequent statutory amendments address the issue in the revenue ruling.