

**IRS [Revenue Rulings](#), [Revenue Procedures](#), [Notices](#), and [Announcements](#)
and [Fact Sheet FAQs](#) Released for 2026 + List of IRB Guidance Items Obsolete
by the IRS**

Generally, the text below is taken verbatim from IRS news releases about the guidance.

Revenue Rulings

Ruling #	Date released	IRS summary	Code Section(s)
Rev. Rul. 2026-01	12/12/25	Includes the covered compensation tables effective January 1, 2026.	401
Rev. Rul. 2026-02	12/15/25	Provides various prescribed rates for federal income tax purposes including the applicable federal interest rates, the adjusted applicable federal interest rates, the adjusted federal long-term rate, and the adjusted federal long-term tax-exempt rate. These rates are determined as prescribed by § 1274.	42 280G 382 467 468 482 483 1274 1288 7520 7702 7872

Revenue Procedures

Rev. Proc. #	Date released	IRS summary	Code Section(s)
Rev. Proc. 2026-1 How to obtain a PLR	12/29/25	Revised procedures for letter rulings and information letters issued by Associate Chief Counsel (Corporate), Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), Associate Chief Counsel (Energy, Credits, and Excise Tax), Associate Chief Counsel (Financial Institutions and Products), Associate Chief Counsel (Income Tax and Accounting), Associate Chief Counsel (International), Associate Chief Counsel (Passthroughs, Trusts, and Estates), and Associate Chief Counsel (Procedure and Administration). This revenue procedure also contains procedures for determination letters issued by Large Business and International Division, Small Business/Self Employed Division, Wage and Investment Division, and Tax Exempt and	

		Government Entities Division. Rev. Proc. 2025-1, 2025-1 I.R.B. 1, is superseded.	
Rev. Proc. 2026-2 How to obtain a TAM	12/29/25	Explains when and how an Associate office within the Office of Chief Counsel provides technical advice, conveyed in technical advice memoranda (TAMs). It also explains the rights that a taxpayer has when a field office requests a TAM regarding a tax matter. Rev. Proc. 2025-2, 2025-1 I.R.B. 118, is superseded.	
Rev. Proc. 2026-3 No rulings list	12/29/25	Provides a revised list of areas under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), the Associate Chief Counsel (Energy, Credits, and Excise Tax), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (Passthroughs, Trusts, and Estates), and the Associate Chief Counsel (Procedure and Administration) relating to issues on which the Internal Revenue Service will not issue letter rulings or determination letters. Rev. Proc. 2025-3, 2025-1 I.R.B. 142, is superseded.	
Rev. Proc. 2026-4	12/29/25	Updates relating to the types of advice the Internal Revenue Service provides to taxpayers on issues under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division, Employee Plans Rulings and Agreements, and the procedures that apply to requests for determination letters and private letter rulings. Rev. Proc. 2025-4, 2025-1 I.R.B. 158, is superseded.	
Rev. Proc. 2026-5	12/29/25	Procedures for issuing determination letters on issues under the jurisdiction of the Director, Exempt Organizations (EO) Rulings and Agreements. Specifically, it explains the procedures for issuing determination letters on tax-exempt status (in response to applications for recognition of exemption from Federal income tax under § 501 or § 521 other than those subject to Rev. Proc. 2026-4, this Bulletin (relating to pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans), private foundation status, and other determinations related to tax-exempt organizations. These procedures also apply to revocation or modification of determination letters. This revenue procedure also provides guidance on the exhaustion of	

		administrative remedies for purposes of declaratory judgment under § 7428. Finally, this revenue procedure provides guidance on applicable user fees for requesting determination letters. Rev. Proc. 2025-5, 2025-1 I.R.B. 260, is superseded.	
Rev. Proc. 2026-6 OBBBA	12/12/25	Provides exclusive procedure for a State to make an election to be a “covered state” prior to identifying scholarship granting organizations (SGOs) in the State in accordance with § 25F(g), added by § 70411 of OBBBA (Advance Election). Pursuant to this revenue procedure, if a State chooses to make an Advance Election, the State must submit Form 15714, Advance Election to Participate Under Section 25F for 2027, in accordance with section 4 and the Form 15714 instructions, on or after January 1, 2026, and before the final date on which the State is permitted to submit the list identifying SGOs (as will be specified in future guidance). IR-2025-121 (12/12/25) Form 15714 , Advance Election to Participate Under Section 25F for 2027	25F
Rev. Proc. 2026-7			
Rev. Proc. 2026-8			
Rev. Proc. 2026-9	12/18/25	Publishes amounts of unused housing credit carryovers allocated to qualified states under §42(h)(3)(D) for calendar year 2025.	42

Notices

Notice #	Date released	IRS summary	Code Section(s)
Notice 2026-01 Energy Improvement and Extension Act of 2008 OBBBA	12/19/25	Provides a safe harbor for determining eligibility for the § 45Q credit for qualified carbon oxide that is captured and disposed of in secure geological storage (and carbon oxide described in § 1.45Q-2(h)(5)) and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project during calendar year 2025 in the event the EPA does not launch the electronic Greenhouse Gas Reporting Tool for filers to	45Q

		prepare and submit information required under subpart RR for reporting year 2025 by June 10, 2026.	
Notice 2026-02	12/15/25	Sets forth updates on corporate bond monthly yield curve, the corresponding spot segment rates for November 2025 used under §417(e)(3)(D), 24-month average segment rates applicable for December 2025, and 30-year Treasury rates, as reflected by the application of § 430(h)(2)(C)(iv).	417 430
Notice 2026-03 OBBBA	12/22/25	Provides relief from the additions to tax under sections 6654 and 6655 for underpayment of estimated income tax, and assists in implementing section 70437 of the One, Big, Beautiful Bill Act, which added a new limited payment deferral election in section 1062(a) applicable in the case of a sale or exchange of qualified farmland property to a qualified farmer (qualified sale or exchange). In the interest of sound tax administration, IRS will waive a portion of the addition to tax under sections 6654 and 6655 attributable to a qualified sale or exchange for which an election under section 1062(a) (section 1062 election) is properly made. The amount of the relief depends on the amount of tax the payment of which is deferred by the section 1062 election.	1062
Notice 2026-04			
Notice 2026-05 OBBBA	12/9/25	Provides guidance on changes to health savings accounts (HSAs) enacted by P. L. 119-21 (OBBBA). These changes generally expand availability of HSAs under section 223. This notice provides questions and answers that address these changes. IR-2025-119 (12/9/25)	223
Notice 2026-06	12/19/25	Extends transition period provided in Revenue Ruling 2025-4 for an additional year to calendar year 2026 for States administering paid family and medical leave (PFML) programs and employers participating in such programs. The Notice provides States and employers additional time to make the necessary changes to their	61 162 104 105 106 3121 3401

		systems to comply with the tax and information reporting responsibilities set forth in Revenue Ruling 2025-4.	6041 6051 7805
Notice 2026-07			
Notice 2026-08			
Notice 2026-09			
Notice 2026-10	12/29/25	<p>Provides optional 2026 standard mileage rates for taxpayers to use in computing deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes. This notice also provides amount taxpayers must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and maximum standard automobile cost that may be used in computing allowance under a fixed and variable rate plan. Additionally, this notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2026 for which employers may use the fleet-average valuation rule in § 1.61-21(d)(5)(v) or the vehicle cents-per-mile valuation rule in § 1.61-21(e).</p> <p>IR-2025-128 (12/29/25)</p> <p>Summary – 2026 mileage rates:</p> <ul style="list-style-type: none"> • Business 72.5 cents per mile (35 cents per mile represents depreciation) (was 70 cents for 2025) • Medical and Moving 20.5 cents per mile (was 20 cents for 2025) • Charitable 14 cents per mile per §170(i) <p>IRS notes that rates apply to fully-electric, hybrid and gas powered vehicles.</p>	61 162 170 213 217

Announcements (not a complete list as most are not guidance or of longstanding relevance)

Ann #	Date released	IRS summary	Code Section(s)
Ann. 2026-01 OBBBA	12/22/25	Provides important information for interested taxpayers and potential claimants regarding claims under § 6435 of the Internal Revenue Code for tax paid on dyed fuel. IR-2025-125 OBBBA SEC. 70525	4081 6435

Fact Sheet FAQs



[IR-2021-202](#) (10/15/21) provided a new process for issuance of FAQs. For those related to newly enacted legislation or emerging issues (as labeled by IRS), the FAQs will be announced in a news release and posted at the IRS website in a separate Fact Sheet. These FAQs will be “authority” under Reg. 1.6662-4 due to the [news release](#). This does not mean they are a high level of authority and it is a good idea to always look for the Code, regs and/or court rulings where the FAQs came from. For other FAQs, reasonable reliance might justify reasonable cause to have negligence or other accuracy-related penalty waived.

Be sure to see the disclaimer required to be added to IR and Fact Sheet FAQs (at [IR-2021-202](#) or any of the Fact Sheets below).

IRS Website of Fact Sheets for Frequently Asked Questions -

<https://www.irs.gov/newsroom/fact-sheets-for-frequently-asked-questions>

Note: Not all IRS Fact Sheets are for FAQs. That is why some numbers are missing in the 2024 list below.