



TaxNewsFlash

United States

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IRS annual revenue procedures for 2025

[Internal Revenue Bulletin 2025-1](#) provides six of the “annual revenue procedures” for 2025.

- Rev. Proc. 2025-1 - Letter rulings, information letters, and determination letters
- Rev. Proc. 2025-2 - Technical advice
- Rev. Proc. 2025-3 - Areas in which rulings will not be issued (domestic area)
- Rev. Proc. 2025-4 - Determination letters and letter rulings (tax-exempt and government entities, employee plans)
- Rev. Proc. 2025-5 - Determination letters (exempt organizations)
- Rev. Proc. 2025-7 - Areas in which rulings will not be issued (international area)

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