



# TaxNewsFlash

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## Notice 2025-22: Nine items of IRB guidance (including Notice 2015-73 and Rev. Rul. 91-32) obsoleted in accordance with Executive Order 14219

The IRS today released [Notice 2025-22](#) obsoleting the following nine “extraneous and unnecessary” items of guidance previously published in the Internal Revenue Bulletin (IRB):

- Notice 2015-73—Listing notice for basket option contracts (2015-46 IRB 660)
- Notice 2009-49—Guidance under section 409A(a)(2)(A)(v) on certain transactions pursuant to the Emergency Economic Stabilization Act of 2008 (2009-25 IRB 1093)
- Notice 2018-10—Medical device excise tax deposit penalty relief (2018-8 IRB 359)
- Announcement 2013-23—Taxable medical devices; correction (2013- 16 IRB 940)
- Announcement 2013-19—Taxable medical devices; correction (2013- 14 IRB 760)
- Notice 2015-16—Guidance under section 4980I relating to the excise tax on high cost employer-sponsored health coverage (2015-10 IRB 732)
- Notice 2015-52—Guidance under section 4980I relating to the excise tax on high cost employer-sponsored health coverage (2015-35 IRB 227)
- Notice 2005-64—Foreign tax credit and other guidance under section 965 (2005-36 IRB 47)
- Rev. Rul. 91-32—Partnership effectively connected income (ECI) look-through (1991-20 IRB 20 or 1991-1 C.B. 107)

Notice 2025-22 was issued in accordance with [Executive Order 14219](#), which directs agency heads to review their regulations and other guidance and eliminate those deemed overbearing or burdensome.

The notice states that the Treasury Department and IRS anticipate revoking or obsoleting hundreds of similar items of guidance in the near future.

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