



TaxNewsFlash

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IRS annual revenue procedures for 2026 (updated)

Internal Revenue Bulletin 2026-1 (December 29, 2025) provides five of the “annual revenue procedures” for 2026.

- Rev. Proc. 2026-1 - Letter rulings, information letters, and determination letters
- Rev. Proc. 2026-2 - Technical advice
- Rev. Proc. 2026-3 - Areas in which rulings will not be issued (domestic area)
- Rev. Proc. 2026-4 - Determination letters and letter rulings (tax-exempt and government entities, employee plans)
- Rev. Proc. 2026-5 - Determination letters (exempt organizations)

Internal Revenue Bulletin 2026-2 (January 2, 2026) provides a sixth (Rev. Proc. 2026-7), regarding areas in which rulings will not be issued (international area).

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