

IRS LISTS OUTDATED EMPLOYEE PLAN REVENUE RULINGS.
NOV. 30, 1993

Citations: Rev. Rul. 93-87; 1993-2 C.B. 124

Rev. Rul. 93-87

In light of the enactment of legislation, including the Tax Reform Act of 1986, and the promulgation of regulations under sections 401(a)(4), 401(a)(5), 401(a)(17), 401(l), 410(b), and 414(s) (the nondiscrimination regulations), the Internal Revenue Service has reviewed various revenue rulings that are published in the Internal Revenue Bulletin.

The purpose of this revenue ruling is to publish lists of revenue rulings having primary application in the employee plans area that, although not specifically revoked or superseded, are not considered determinative with respect to future transactions because (1) the applicable statutory provisions or regulations have been changed or repealed; (2) the ruling position is specifically covered by statute or regulations; or (3) the facts set forth no longer exist or are not sufficient to permit application of the current statute.

The rulings listed in the first list below are obsolete with respect to all qualified plans. The rulings listed in the second list below are modified with respect to qualified plans that are subject to section 410(b) of the Code, as amended by section 1112(a) of the Tax Reform Act of 1986, to provide that those revenue rulings are not determinative after the effective date of the nondiscrimination regulations. The rulings listed in the second list below continue to be considered determinative with respect to future transactions in the case of, for example, a governmental plan (within the meaning of section 414(d)) or a church plan (within the meaning of section 414(e)) with respect to which the election provided by section 410(d) has not been made.

(1) The following rulings are obsolete:

Rev. Rul. 56-692 1956-2 CB 287

Rev. Rul. 57-77 1957-1 CB 158

Rev. Rul. 57-587 1957-2 CB 260

Rev. Rul. 58-151	1958-1	CB 192
Rev. Rul. 58-604	1958-2	CB 147
Rev. Rul. 59-13	1959-1	CB 83
Rev. Rul. 60-337	1960-2	CB 151
Rev. Rul. 61-75	1961-1	CB 140
Rev. Rul. 61-147	1961-2	CB 102
Rev. Rul. 62-139	1962-2	CB 123
Rev. Rul. 62-152	1962-2	CB 126
Rev. Rul. 62-206	1962-2	CB 129
Rev. Rul. 65-107	1965-1	CB 173
Rev. Rul. 67-114	1967-1	CB 85
Rev. Rul. 67-261	1967-2	CB 148
Rev. Rul. 68-243	1968-1	CB 157
Rev. Rul. 68-245	1968-1	CB 160
Rev. Rul. 68-299	1968-1	CB 157
Rev. Rul. 68-315	1968-1	CB 160
Rev. Rul. 68-369	1968-2	CB 172
Rev. Rul. 68-454	1968-2	CB 164

Rev. Rul. 69-4 1969-1 CB 118

Rev. Rul. 69-5 1969-1 CB 125

Rev. Rul. 69-251 1969-1 CB 127

Rev. Rul. 69-371 1969-2 CB 92

Rev. Rul. 69-415 1969-2 CB 96

Rev. Rul. 69-503 1969-2 CB 94

Rev. Rul. 69-586 1969-2 CB 94

Rev. Rul. 70-2 1970-1 CB 93

Rev. Rul. 70-42 1970-1 CB 94

Rev. Rul. 70-77 1970-1 CB 103

Rev. Rul. 70-149 1970-1 CB 95

Rev. Rul. 70-370 1970-2 CB 84

Rev. Rul. 70-448 1970-2 CB 87

Rev. Rul. 70-610 1970-2 CB 88

Rev. Rul. 71-26 1971-1 CB 120

Rev. Rul. 71-28 1971-1 CB 121

Rev. Rul. 71-93 1971-1 CB 122

Rev. Rul. 71-192 1971-1 CB 119

Rev. Rul. 71-244 1971-1 CB 119

Rev. Rul. 71-255	1971-1	CB 125
Rev. Rul. 71-263	1971-1	CB 125
Rev. Rul. 71-438	1971-2	CB 205
Rev. Rul. 71-446	1971-2	CB 187
Rev. Rul. 71-539	1971-2	CB 199
Rev. Rul. 72-276	1972-1	CB 111
Rev. Rul. 72-304	1972-1	CB 112
Rev. Rul. 72-492	1972-2	CB 222
Rev. Rul. 72-577	1972-2	CB 222
Rev. Rul. 73-3	1973-1	CB 195
Rev. Rul. 73-383	1973-2	CB 137
Rev. Rul. 74-141	1974-1	CB 93
Rev. Rul. 74-142	1974-1	CB 95
Rev. Rul. 74-165	1974-1	CB 96
Rev. Rul. 74-397	1974-2	CB 134
Rev. Rul. 75-480	1975-2	CB 131
Rev. Rul. 76-76	1976-1	CB 106
Rev. Rul. 76-464	1976-2	CB 115

Rev. Rul. 78-92	1978-1	CB 118
Rev. Rul. 79-236	1979-2	CB 160
Rev. Rul. 79-348	1979-2	CB 161
Rev. Rul. 80-307	1980-2	CB 136
Rev. Rul. 80-350	1980-2	CB 133
Rev. Rul. 80-359	1980-2	CB 136
Rev. Rul. 81-5	1981-1	CB 171
Rev. Rul. 81-34	1981-1	CB 173
Rev. Rul. 81-48	1981-1	CB 174
Rev. Rul. 81-49	1981-1	CB 174
Rev. Rul. 81-74	1981-1	CB 175
Rev. Rul. 81-157	1981-1	CB 170
Rev. Rul. 81-202	1981-2	CB 93
Rev. Rul. 81-248	1981-2	CB 91
Rev. Rul. 83-53	1983-1	CB 88
Rev. Rul. 83-89	1983-1	CB 88
Rev. Rul. 83-97	1983-2	CB 72
Rev. Rul. 83-110	1983-2	CB 70
Rev. Rul. 84-155	1984-2	CB 95

Rev. Rul. 85-34 1985-1 CB 134

Rev. Rul. 85-59 1985-1 CB 135

Rev. Rul. 86-51 1986-1 CB 205

Rev. Rul. 86-74 1986-1 CB 205

(2) The following rulings are modified with respect to qualified plans that are subject to section 410(b) of the Code, as amended by section 1112(a) of the Tax Reform Act of 1986, to provide that those rulings are not determinative after the effective date of the nondiscrimination regulations:

Rev. Rul. 66-14 1966-1 CB 75

Rev. Rul. 66-15 1966-1 CB 83

Rev. Rul. 70-384 1970-2 CB 87

Rev. Rul. 70-659 1970-2 CB 90

Rev. Rul. 73-265 1973-1 CB 195

Rev. Rul. 73-283 1973-2 CB 133

Rev. Rul. 74-256 1974-1 CB 94

Rev. Rul. 74-418 1974-2 CB 133

Rev. Rul. 79-337 1979-2 CB 189

Rev. Rul. 81-42 1981-1 CB 216

Rev. Rul. 83-58 1983-1 CB 95

Rev. Rul. 83-94 1983-2 CB 75

The rulings in the two lists set forth above are declared obsolete or modified as of the effective date of the nondiscrimination regulations. They are not considered determinative with respect to transactions on or after that date, except for qualified plans to which the second list does not apply. However, this revenue ruling does not determine the applicability of the revenue rulings in the two lists to transactions prior to the effective date of the nondiscrimination regulations.

Other revenue rulings relating to the employee plans area will continue to be reviewed to ascertain those that are not considered determinative with respect to future transactions. Therefore, the omission of any particular revenue ruling from the above lists should not be construed as an indication that the revenue ruling necessarily is determinative with respect to future transactions.

DRAFTING INFORMATION

The principal author of this revenue ruling is Jane Kesten of the Employee Plans Technical and Actuarial Division. For further information regarding this revenue ruling, please contact the Employee Plans Technical and Actuarial Division's taxpayer assistance telephone service between the hours of 1:30 p.m. and 4:00 p.m. Eastern time, Monday through Thursday, by calling (202) 622- 6074/6075, or Ms. Kesten on (202) 622-6214, respectively. (These telephone numbers are not toll-free.)