

*ATF is revoking 68 revenue rulings, revenue procedures, ATF rulings, and ATF procedures, issued between 1954 and 1986, which have been found to be obsolete.*

#### **ATF Ruling 87-1**

After conducting a thorough review of all published rulings and procedures, ATF has found 68 rulings and procedures which are obsolete because of expiration or because of changes in laws or regulations. Revocation of most of these rulings and procedures is the last step in the implementation of the revised law or regulations which incorporated or revoked the substance of the applicable ruling or procedure. Others were temporary rules or transitional rules which have expired. Revoking these rulings and procedures does not re-

reflect any change in the regulatory policies of the Bureau. The following rulings and procedures are hereby declared to be obsolete:

The following rulings and proce-

Revenue Ruling Number	Internal Revenue Bulletin Citation
Rev. Rul. 54-205	C.B. 1954-1, 306
Rev. Rul. 54-263	C.B. 1954-2, 585
Rev. Rul. 54-338	C.B. 1954-2, 583
Rev. Rul. 54-350	C.B. 1954-2, 458
Rev. Rul. 54-481	C.B. 1954-2, 563
Rev. Rul. 54-494	C.B. 1954-2, 476
Rev. Rul. 54-590	C.B. 1954-2, 468
Rev. Rul. 55-20	C.B. 1955-1, 516
Rev. Rul. 55-322	C.B. 1955-1, 596
Rev. Rul. 55-344	C.B. 1955-1, 597
Rev. Rul. 55-509	C.B. 1955-2, 695
Rev. Rul. 55-634	C.B. 1955-2, 697
Rev. Rul. 55-712	C.B. 1955-2, 736
Rev. Rul. 56-10	C.B. 1956-1, 748
Rev. Rul. 56-32	C.B. 1956-1, 750
Rev. Rul. 56-335	C.B. 1956-2, 1024
Rev. Rul. 56-386	C.B. 1956-2, 1059
Rev. Rul. 57-27	C.B. 1957-1, 624
Rev. Rul. 57-160	C.B. 1957-1, 592
Rev. Rul. 57-343	C.B. 1957-2, 948
Rev. Rul. 57-369	C.B. 1957-2, 948
Rev. Rul. 57-477	C.B. 1957-2, 966
Rev. Rul. 58-217	C.B. 1958-1, 585
Rev. Rul. 58-416	C.B. 1958-2, 994
Rev. Rul. 59-283	C.B. 1959-2, 578
Rev. Rul. 59-413	C.B. 1959-2, 518
Rev. Rul. 60-300	C.B. 1960-2, 620
Rev. Rul. 61-31	C.B. 1961-1, 807
Rev. Rul. 61-90	C.B. 1961-1, 808
Rev. Rul. 62-208	C.B. 1962-2, 369
Rev. Rul. 62-225	C.B. 1962-2, 371
Rev. Rul. 63-53	C.B. 1963-1, 381
Rev. Rul. 64-13	C.B. 1964-1, 574
Rev. Rul. 64-82	C.B. 1964-1, 545
Rev. Rul. 64-234	C.B. 1964-2, 586
Rev. Rul. 64-299	C.B. 1964-2, 574
Rev. Rul. 65-70	C.B. 1965-1, 584
Rev. Rul. 65-216	C.B. 1965-2, 505
Rev. Rul. 65-253	C.B. 1965-2, 516
Rev. Rul. 66-121	C.B. 1966-1, 301
Rev. Rul. 66-133	C.B. 1966-1, 347
Rev. Rul. 66-250	C.B. 1966-2, 537
Rev. Rul. 67-60	C.B. 1967-1, 413
Rev. Rul. 67-84	C.B. 1967-1, 410

Revenue Ruling Number	Internal Revenue Bulletin Citation
Rev. Rul. 68-121	C.B. 1968-1, 583
Rev. Rul. 68-501	C.B. 1968-2, 620
Rev. Rul. 69-170	C.B. 1969-2, 274
Rev. Rul. 69-183	C.B. 1969-2, 273
Rev. Rul. 70-70	C.B. 1970-1, 306
Rev. Rul. 70-505	C.B. 1970-2, 326
Rev. Rul. 72-145	C.B. 1972-1, 418
Rev. Rul. 72-177	C.B. 1972-1, 417
Rev. Rul. 72-272	C.B. 1972-1, 411

Revenue Procedure Number	Internal Revenue Bulletin Citation
Rev. Proc. 58-19	C.B. 1958-2, 1133

ATF Ruling Number	ATF Bulletin Citation
ATF Rul. 73-14	1973 ATF C.B. 81
ATF Rul. 74-21	1974 ATF C.B. 43
ATF Rul. 74-22	1974 ATF C.B. 46
ATF Rul. 75-29	1975 ATF C.B. 29
ATF Rul. 77-5	1977 ATF C.B. 175
ATF Rul. 77-12	1977 ATF C.B. 180
ATF Rul. 78-12	1978 ATF C.B. 66
ATF Rul. 79-12	A.T.F.Q.B. 1979-2, 6
ATF Rul. 81-9	A.T.F.Q.B. 1981-4, 25
ATF Rul. 82-1	A.T.F.Q.B. 1982-1, 16

ATF Procedure Number	ATF Bulletin Citation
ATF Proc. 73-1	1973 ATF C.B. 116
ATF Proc. 79-1	A.T.F.Q.B. 1979-3, 11
ATF Proc. 80-3	A.T.F.Q.B. 1980-1, 29
ATF Proc. 81-2	A.T.F.Q.B. 1981-2, 35