

*ATF is revoking 44 revenue rulings, revenue procedures, ATF rulings, and ATF procedures, issued between 1954 and 1986, which have been found to be obsolete.*

#### **ATF Ruling 87-2**

ATF is revoking 44 obsolete rulings and procedures. This is the concluding phase of a thorough review of all published rulings and procedures, begun with the publication of ATF Ruling 87-1. *supra*. Re-

vocation of most of these rulings and procedures is the last step in the implementation of the revised laws 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 reflect any change in the regulatory policies of the Bureau.

The following rulings and procedures are hereby declared to be obsolete:

Revenue Ruling Number	Internal Revenue Bulletin Citation
Rev. Rul. 54-238.....	C.B. 1954-1, 342
Rev. Rul. 54-304.....	C.B. 1954-2, 585
Rev. Rul. 54-528.....	C.B. 1954-2, 584
Rev. Rul. 54-529.....	C.B. 1954-2, 587
Rev. Rul. 55-363.....	C.B. 1955-1, 595
Rev. Rul. 55-337.....	C.B. 1955-2, 733
Rev. Rul. 55-553.....	C.B. 1955-2, 733
Rev. Rul. 55-689.....	C.B. 1955-2, 729
Rev. Rul. 57-73.....	C.B. 1957-1, 612
Rev. Rul. 57-159.....	C.B. 1957-1, 563
Rev. Rul. 57-177.....	C.B. 1957-1, 625
Rev. Rul. 57-418.....	C.B. 1957-2, 947
Rev. Rul. 58-87.....	C.B. 1958-1, 598
Rev. Rul. 58-317.....	C.B. 1958-1, 586
Rev. Rul. 63-71.....	C.B. 1963-1, 400
Rev. Rul. 63-142.....	C.B. 1963-2, 682
Rev. Rul. 63-194.....	C.B. 1963-2, 670
Rev. Rul. 63-264.....	C.B. 1963-2, 666

ATF Ruling Number	ATF Bulletin Citation
ATF Rul. 72-1.....	1973 ATF C.B. 81
ATF Rul. 75-24.....	1975 ATF C.B. 30
ATF Rul. 77-10.....	1977 ATF C.B. 160
ATF Rul. 77-21.....	1977 ATF C.B. 158
ATF Rul. 78-5.....	1978 ATF C.B. 62
ATF Rul. 80-4.....	A.T.F.Q.B. 1980-2, 16
ATF Rul. 80-5.....	A.T.F.Q.B. 1980-2, 16
ATF Rul. 83-4.....	A.T.F.Q.B. 1983-2, 65

Revenue Procedure Number	Internal Revenue Bulletin Citation
Rev. Proc. 56-35.....	C.B. 1956-2, 1399
Rev. Proc. 57-41.....	C.B. 1957-2, 1119
Rev. Proc. 62-3.....	C.B. 1962-1, 422
Rev. Proc. 62-34.....	C.B. 1962-2, 534
Rev. Proc. 63-15.....	C.B. 1963-1, 503
Rev. Proc. 63-25.....	C.B. 1963-2, 761
Rev. Proc. 65-3.....	C.B. 1965-1, 718
Rev. Proc. 66-25.....	C.B. 1966-1, 653
Rev. Proc. 67-30.....	C.B. 1967-2, 642
Rev. Proc. 69-22.....	C.B. 1969-2, 304
Rev. Proc. 69-23.....	C.B. 1969-2, 305
Rev. Proc. 71-26.....	C.B. 1971-2, 566
Rev. Proc. 71-40.....	C.B. 1971-2, 576
Rev. Proc. 72-28.....	C.B. 1972-1, 757
Rev. Proc. 72-30.....	C.B. 1972-1, 759

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ATF Proc. 73-6.....	1973 ATF C.B. 117
ATF Proc. 80-1.....	A.T.F.Q.B. 1980-1, 19
ATF Proc. 82-1.....	A.T.F.Q.B. 1982-3, 59