

**Chapter 80.—General Rules**

**Subchapter A.—Application of Internal Revenue Laws**

**Section 7805.—Rules and Regulations**

*26 CFR 301.7805-1: Rules and regulations.*

Obsolete Revenue Rulings published from 1953 through 1971 are listed.

**Rev. Rul. 72-178**

Numerous changes in the law and regulations necessitated a review of all outstanding revenue rulings issued under Chapters 51, 52, and 53 of the Internal Revenue Code of 1954, and those issued under other laws, the Federal Alcohol Administration Act, and regulations promulgated under these laws.

It has been determined that the following list of revenue rulings are inapplicable either in whole or in part to the current law and regulations, or are unnecessary since the subject matter of the ruling is now specifically covered by regulations. Therefore, these revenue rulings are found to be no longer in effect, and are hereby declared to be obsolete.

<i>Rev. Rul. No.</i>	<i>C.B. Citation</i>
20(1953)	C.B. 1953-1, 4269
54-127	C.B. 1954-1, 3299
54-1579	C.B. 1954-1, 2429
54-2779	C.B. 1954-2, 5109
54-2999	C.B. 1954-2, 4399
54-300	C.B. 1954-2, 4399
54-417	C.B. 1954-2, 4759
54-4199	C.B. 1954-2, 5859
54-4229	C.B. 1954-2, 4769
54-437	C.B. 1954-2, 4659
54-4799	C.B. 1954-2, 4809
54-4929	C.B. 1954-2, 339

<i>Rev. Rul. No.</i>	<i>C.B. Citation</i>	<i>Rev. Rul. No.</i>	<i>C.B. Citation</i>	<i>Rev. Rul. No.</i>	<i>C.B. Citation</i>
54-515	C.B. 1954-2, 326	61-836	C.B. 1961-1, 8216	67-826	C.B. 1967-1, 4096
54-543	C.B. 1954-2, 4446	61-1266	C.B. 1961-2, 2836	67-1336	C.B. 1967-1, 4116
54-5616	C.B. 1954-2, 4686	61-1506	C.B. 1961-2, 2746	67-3856	C.B. 1967-2, 4656
54-6066	C.B. 1954-2, 33	61-1516	C.B. 1961-2, 2836	67-4246	C.B. 1967-2, 4646
55-446	C.B. 1955-1, 1296	61 1996	C.B. 1961-2, 2836	68-2596	C.B. 1968-1, 5826
55-1756	C.B. 1955-1, 5626	61-2006	C.B. 1961-2, 2836	69-1276	C.B. 1969-1, 3416
55-2166	C.B. 1955-1, 6006	61-2206	C.B. 1961-2, 2766	70-4276	C.B. 1970-2, 3066
55-3586	C.B. 1955-1, 5616	62-296	C.B. 1962-1, 3586		
55-3646	C.B. 1955-1, 5996	62 476	C.B. 1962-1, 3586		
55-4006	C.B. 1955 1, 5996	62-636	C.B. 1962-1, 3586		
55-5136	C.B. 1955-2, 7076	62 806	C.B. 1962-1, 3466		
55-5706	C.B. 1955-2, 4816	62-1206	C.B. 1962-2, 3776		
55 5906	C.B. 1955-2, 4836	62-1446	C.B. 1962 2, 3766		
55-6636	C.B. 1955-2, 7026	62-1456	C.B. 1962-2, 3786		
56 946	C.B. 1956-1, 6996	62-1636	C.B. 1962-2, 3686		
56-1666	C.B. 1956-1, 5516	63 60	C.B. 1963-1, 3976		
56-2346	C.B. 1956-1, 6996	63-61	C.B. 1963-1, 3976		
56-2806	C.B. 1956-1, 7146	63-676	C.B. 1963-1, 3846		
56-2966	C.B. 1956-1, 5536	63-696	C.B. 1963-1, 3976		
56 3536	C.B. 1956-2, 10476	63-706	C.B. 1963-1, 3976		
56-3796	C.B. 1956-2, 9296	63-726	C.B. 1963-1, 4016		
56-5376	C.B. 1956 2, 10416	63-816	C.B. 1963-1, 3956		
57-66	C.B. 1957-1, 4326	63-88	C.B. 1963-1, 3876		
57-1866	C.B. 1957-1, 5556	63 96	C.B. 1963-1, 3836		
57-2276	C.B. 1957-1, 4336	63-98	C.B. 1963-1, 3966		
57-5586	C.B. 1957-2, 9696	63-1106	C.B. 1963-1, 3986		
58-1096	C.B. 1958-1, 5656	63-1116	C.B. 1963-1, 3986		
58 1246	C.B. 1958-1, 6066	63-1126	C.B. 1963-1, 3986		
58-3186	C.B. 1958-1, 5906	63 166	C.B. 1963-2, 6736		
58-3516	C.B. 1958-1, 9886	63-193	C.B. 1963-2, 6596		
59-776	C.B. 1959-1, 5436	63-218	C.B. 1963-2, 6686		
59-1896	C.B. 1959 1, 7286	63 231	C.B. 1963 2, 6746		
59-3396	C.B. 1959-2, 5746	63-243	C.B. 1963-2, 6746		
59-3636	C.B. 1959-2, 5246	63 249	C.B. 1963-2, 6696		
59 3676	C.B. 1959-2, 5256	64-376	C.B. 1964-1, 5676		
59-3696	C.B. 1959-2, 5756	61-1346	C.B. 1964-1, 5686		
59-3786	C.B. 1959 2, 5746	64 3236	C.B. 1964 2, 5756		
60-1176	C.B. 1960-1, 6046	65-856	C.B. 1965-1, 5906		
60-1186	C.B. 1960-1, 6046	65-946	C.B. 1965-1, 5866		
60-2226	C.B. 1960-1, 7316	65 1166	C.B. 1965-1, 5886		
60-2666	C.B. 1960-2, 6166	65-1216	C.B. 1965-1, 5826		
60-2866	C.B. 1960-2, 6126	65-1366	C.B. 1965-1, 5896		
60-2976	C.B. 1960-2, 5166	65-1836	C.B. 1965-2, 5116		
60-2986	C.B. 1960-2, 6176	65-1986	C.B. 1965-2, 5126		
60-334	C.B. 1960-2, 6176	65 246	C.B. 1965 2, 5126		
60-3356	C.B. 1960-2, 6176	65-252	C.B. 1965-2, 5126		
60-3746	C.B. 1960-2, 6096	65 279	C.B. 1965-2, 5446		
60-3826	C.B. 1960 2, 5166	65-3186	C.B. 1965-2, 4986		
61-96	C.B. 1961-1, 8136	66-1556	C.B. 1966-1, 3316		
61-516	C.B. 1961-1, 8216	66 1736	C.B. 1966-1, 3316		
61-646	C.B. 1961-1, 8116	66-1956	C.B. 1966-2, 5546		
61-746	C.B. 1961-1, 8016	66 1966	C.B. 1966-2, 5556		
61-816	C.B. 1961-1, 7946	66-2876	C.B. 1966-2, 5396		
61-826	C.B. 1961-1, 8036	66-3566	C.B. 1966-2, 5396		