IRS Revenue Rulings, Revenue Procedures, Notices, and Announcements and Fact Sheet FAQs Released for 2026 + List of IRB Guidance Items Obsoleted by the IRS

Generally, the text below is taken verbatim from IRS news releases about the guidance.

Revenue Rulings

Ruling #	Date released	IRS summary	Code Section(s)
Rev. Rul. 2026-01	12/12/25	Includes the covered compensation tables effective January 1, 2026.	401
Rev. Rul. 2026-02	12/15/25	Provides various prescribed rates for federal income tax purposes including the applicable federal interest rates, the adjusted applicable federal interest rates, the adjusted federal long-term rate, and the adjusted federal long-term tax-exempt rate. These rates are determined as prescribed by § 1274.	42 280G 382 467 468 482 483 1274 1288 7520 7702 7872
Rev. Rul. 2026-03	1/15/26	Provides various prescribed rates for federal income tax purposes including the applicable federal interest rates, the adjusted applicable federal interest rates, the adjusted federal long-term rate, and the adjusted federal long-term tax-exempt rate. These rates are determined as prescribed by § 1274.	
Rev. Rul. 2026-04	1/15/26	Holds that the private activity bond rules do not apply to certain tax-exempt bonds issued by the Railroad Corporation to finance the improvement, construction, or acquisition of certain property described therein. The revenue ruling also states that other rules applicable to tax-exempt bonds do apply to such bonds.	103 141-148 150
Rev. Rul. 2026-5	2/17/26	The rates for interest determined under Section 6621 for the calendar quarter beginning April 1, 2026, will be 6% for overpayments (5 percent in the case of a corporation), 6% for underpayments, and 8% for large corporate underpayments. The rate of interest paid on the portion of a corporate overpayment exceeding $10,000 will be 3.5%.	6621
Rev. Rul. 2026-6	2/17/26	Provides various prescribed rates for federal income tax purposes including the applicable federal interest rates, the adjusted applicable federal interest rates, the adjusted federal long-term rate, and the adjusted federal long-term tax-exempt rate. These rates are determined as prescribed by § 1274.	42 280G 382 467 468 482

		The rates are published monthly for purposes of sections 42, 382, 412, 642, 1288, 1274, 7520, 7872, and various other sections of the Internal Revenue Code.	483 642 1274 1288 7520 7702 7872
Rev. Rul. 2026-07	3/16/26	Provides various prescribed rates for federal income tax purposes including the applicable federal interest rates, the adjusted applicable federal interest rates, the adjusted federal long-term rate, and the adjusted federal long-term tax-exempt rate. These rates are determined as prescribed by § 1274.	
Rev. Rul. 2026-8	4/13/26	Fringe benefits aircraft valuation formula. For purposes of section 1.61-21(g) of the Income Tax Regulations, relating to the rule for valuing non-commercial flights on employer-provided aircraft, the Standard Industry Fare Level (SIFL) cents-per-mile rates and terminal charge in effect for the first half of 2026 are set forth.	61
Rev. Rul. 2026-9	4/16/26	Provides various prescribed rates for federal income tax purposes including the applicable federal interest rates, the adjusted applicable federal interest rates, the adjusted federal long-term rate, and the adjusted federal long-term tax-exempt rate. These rates are determined as prescribed by § 1274. The rates are published monthly for purposes of sections 42, 382, 412, 642, 1288, 1274, 7520, 7872, and various other sections	42 280G 382 467 468 482 483 642 1274 1288 7520 7702 7872
Rev. Rul. 2026-10	5/26/26	The rates for interest determined under Section 6621 of the code for the calendar quarter beginning July 1, 2026, will be 7 percent for overpayments (6 percent in the case of a corporation), 7 percent for underpayments, and 9 percent for large corporate underpayments. The rate of interest paid on the portion of a corporate overpayment exceeding $10,000 will be 4.5 percent.	6621
Rev. Rul. 2026-11	5/15/26	Provides various prescribed rates for federal income tax purposes including the applicable federal interest rates, the adjusted applicable federal interest rates, the adjusted federal long-term rate, and the adjusted	42 280G 382 467
Rev. Rul. 2026-12	6/15/26		

Rev. Rul. 2026-13	7/15/26	Federal long-term tax-exempt rate. These rates are determined as prescribed by § 1274. The rates are published monthly for purposes of sections 42, 382, 412, 642, 1288, 1274, 7520, 7872, and various other sections of the Internal Revenue Code.	468 482 483 642 1274 1288 7520 7702 7872
Rev. Rul. 2026-14	8/24/26	Special Use Value: Farms: Interest Rates. The 2026 interest rates to be used in computing special use value of farm real property for which an election is made under section 2032A are listed for estate of decedents.	2032A
Rev. Rul. 2026-15	8/21/25	Interest rates remain same for calendar quarter beginning 10/1/26. For individuals, rate for overpayments and underpayments is 7% per year, compounded daily. • 7% for overpayments (payments made in excess of the amount owed), 6% for corporations. • 4.5% for portion of a corporate overpayment exceeding $10,000. • 7% for underpayments (taxes owed but not fully paid). • 9% for large corporate underpayments. IR-2026-98 (8/21/26)	6621
Rev. Rul. 2026-16	8/10/26	Holds that ICE Endex is a "qualified board or exchange" within the meaning of section 1256(g)(7)(C). ICE Endex is a regulated exchange of the Netherlands that offers electronic trading.	446 481 1256 7805
Rev. Rul. 2026-17	8/21/26	Provides various prescribed rates for federal income tax purposes including the applicable federal interest rates, the adjusted applicable federal interest rates, the adjusted federal long-term rate, and the adjusted federal long-term tax-exempt rate. These rates are determined as prescribed by § 1274. The rates are published monthly for purposes of sections 42, 382, 412, 642, 1288, 1274, 7520, 7872, and various other sections of the Internal Revenue Code.	42 280G 382 467 468 482 483 642 1274 1288

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Revenue Procedures

Rev. Proc. #	Date released	IRS summary	Code Section(s)
Rev. Proc. 2026-1 How to obtain a PLR	12/29/25	Revised procedures for letter rulings and information letters issued by Associate Chief Counsel (Corporate), Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), Associate Chief Counsel (Energy, Credits, and Excise Tax), Associate Chief Counsel (Financial Institutions and Products), Associate Chief Counsel (Income Tax and Accounting), Associate Chief Counsel (International), Associate Chief Counsel (Passthroughs, Trusts, and Estates), and Associate Chief Counsel (Procedure and Administration). This revenue procedure also contains procedures for determination letters issued by Large Business and International Division, Small Business/Self Employed Division, Wage and Investment Division, and Tax Exempt and Government Entities Division. Rev. Proc. 2025-1, 2025-1 I.R.B. 1, is superseded.	
Rev. Proc. 2026-2 How to obtain a TAM	12/29/25	Explains when and how an Associate office within the Office of Chief Counsel provides technical advice, conveyed in technical advice memoranda (TAMs). It also explains the rights that a taxpayer has when a field office requests a TAM regarding a tax matter. Rev. Proc. 2025-2, 2025-1 I.R.B. 118, is superseded.	
Rev. Proc. 2026-3 No rulings list	12/29/25	Provides a revised list of areas under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), the Associate Chief Counsel (Energy, Credits, and Excise Tax), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (Passthroughs, Trusts, and Estates), and the	

		Associate Chief Counsel (Procedure and Administration) relating to issues on which the Internal Revenue Service will not issue letter rulings or determination letters. Rev. Proc. 2025-3, 2025-1 I.R.B. 142, is superseded.	
Rev. Proc. 2026-4 See modifications at Rev. Proc. 2026-30	12/29/25	Updates relating to the types of advice the Internal Revenue Service provides to taxpayers on issues under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division, Employee Plans Rulings and Agreements, and the procedures that apply to requests for determination letters and private letter rulings. Rev. Proc. 2025-4, 2025-1 I.R.B. 158, is superseded.	
Rev. Proc. 2026-5	12/29/25	Procedures for issuing determination letters on issues under the jurisdiction of the Director, Exempt Organizations (EO) Rulings and Agreements. Specifically, it explains the procedures for issuing determination letters on tax-exempt status (in response to applications for recognition of exemption from Federal income tax under § 501 or § 521 other than those subject to Rev. Proc. 2026-4, this Bulletin (relating to pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans), private foundation status, and other determinations related to tax-exempt organizations. These procedures also apply to revocation or modification of determination letters. This revenue procedure also provides guidance on the exhaustion of administrative remedies for purposes of declaratory judgment under § 7428. Finally, this revenue procedure provides guidance on applicable user fees for requesting determination letters. Rev. Proc. 2025-5, 2025-1 I.R.B. 260, is superseded.	
Rev. Proc. 2026-6 OBBBA	12/12/25	Provides exclusive procedure for a State to make an election to be a “covered state” prior to identifying scholarship granting organizations (SGOs) in the State in accordance with § 25F(g), added by § 70411 of OBBBA (Advance Election). Pursuant to this revenue procedure, if a State chooses to make an Advance Election, the State must submit Form 15714, Advance Election to Participate Under Section 25F for 2027, in accordance with section 4 and the Form 15714	25F

		instructions, on or after January 1, 2026, and before the final date on which the State is permitted to submit the list identifying SGOs (as will be specified in future guidance). IR-2025-121 (12/12/25) Form 15714, Advance Election to Participate Under Section 25F for 2027	
Rev. Proc. 2026-7	1/5/26	Areas in which rulings will not be issued, Associate Chief Counsel (International).	
Rev. Proc. 2026-8	1/15/26	Sets forth updated procedures to obtain recognition of exemption from federal income tax on a group basis for organizations described in § 501(c) that are affiliated with and under the general supervision or control of a central organization. The revenue procedure relieves each subordinate organization included in a group exemption letter from filing its own application for recognition of exemption. It also sets forth updated procedures a central organization must follow to maintain a group exemption letter. Per TE/GE – use pay.gov to submit group exemption letter requests using Form 8940. Current user fee is $3,500. See Pub 557.	501
Rev. Proc. 2026-9	12/18/25	Publishes amounts of unused housing credit carryovers allocated to qualified states under §42(h)(3)(D) for calendar year 2025.	42
Rev. Proc. 2026-10	1/7/26	Provides additional guidance on the process for requesting PLRs from the IRS, as generally set forth in Rev. Proc. 2025-1, for consent to make retroactive qualified electing fund (QEF) elections under section 1295(b) of the Internal Revenue Code and Treas. Reg. § 1.1295-3(f).	1295
Rev. Proc. 2026-11	3/16/26	Provides general rules and specifications from the IRS for paper and computer-generated substitutes for Form 941; Schedule B (Form 941); Schedule D (Form 941); Schedule R (Form 941); and Form 8974. This revenue procedure supersedes Revenue Procedure 2024- 11.	--
Rev. Proc. 2026-12	2/9/26	Specifies when information shown on a return in accordance with the applicable forms and instructions will be an adequate disclosure for	6662 6964

	[in 2026-7 IRB 535]	purposes of reducing an understatement of income tax under section 6662(d) and for purposes of avoiding the section 6694(a) preparer penalty. This revenue procedure updates Rev. Proc. 2024-44, and applies to any income tax return filed on 2025 tax forms for a taxable year beginning in 2025, and to any income tax return filed in 2026 on 2025 tax forms for short taxable years beginning in 2026.	
Rev. Proc. 2026-13	2/9/26	Sets forth the unpaid loss discount factors for the 2025 accident year for purposes of section 846. This revenue procedure also provides the salvage discount factors for the 2025 accident year, which must be used to compute discounted estimated salvage recoverable under section 832.	832 846
Rev. Proc. 2026-14 OBBBA	4/6/26	Provides guidance to Chief Executive Officer (CEO) of any State, of any territory of the United States, and of the District of Columbia regarding procedure for nominating population census tracts to be designated as qualified opportunity zones (QOZs) effective on January 1, 2027, for purposes of §§ 1400Z-1 and 1400Z-2, as amended by § 70421 of P.L. 119-21 (OBBBA). IR-2026-45 (4/6/26)	1400Z-1 1400Z-2
Rev. Proc. 2026-15	3/3/26	Provides: (1) 2 tables of limitations on depreciation deductions for owners of passenger automobiles placed in service by the taxpayer during calendar year 2026; and (2) a table of dollar amounts that must be used to determine income inclusions by lessees of passenger automobiles with a lease term beginning in calendar year 2026. The tables detailing these depreciation limitations and amounts used to determine lessee income inclusions reflect the automobile price inflation adjustments required by section 280F(d)(7). For purposes of this revenue procedure, the term "passenger automobiles" includes trucks and vans.	280F
Rev. Proc. 2026-16	3/4/26	Provides a waiver under §911(d)(4) for the time requirements for individuals electing to exclude their foreign earned income who must leave a foreign country because of war, civil unrest, or similar adverse conditions in that country. Rev. Proc. 2026-16 adds Haiti, Ukraine, Democratic Republic of the Congo, South Sudan, Iraq, Lebanon,	911

		and Mali to the list of waiver countries for tax year 2025 for which the minimum time requirements are waived. Generally, U.S. citizens or resident aliens living and working abroad are taxed on their worldwide income. However, if their tax home is in a foreign country and they meet either the bona fide residence test or the physical presence test, they can choose to exclude from their income a limited amount of their foreign earned income (up to $130,000 for 2025). Both the bona fide residence test and the physical presence test contain minimum time requirements.	
Rev. Proc. 2026-17 TCJA CARES 2020 OBBBA	3/18/26	Provides guidance on withdrawal of elections to be excepted trades or businesses under § 163(j)(7) for purposes of business interest limitation and to make a late election under § 168(k)(7) to be exempt from bonus depreciation. Also provides guidance on the early election or revocation of a CFC group election under 1.163(j)-7(e). Taxpayers in identified fields are permitted to withdraw an election previously made under § 163(j) and make the associated depreciation adjustments under § 168(k) or make a late election out of applying bonus depreciation under § 168(k). Separately, a CFC group may either make or revoke their specific group election regardless of whether the requisite 60-month requirement of § 1.163(j)-7(e)(5)(ii) is satisfied. "provides transition guidance under §§ 163(j) and 168(k) for taxpayers who previously elected to be treated as an electing real property trade or business, electing farming business, or excepted regulated utility trade or business, but who now wish to withdraw the election in light of the various amendments to §§ 163(j)(8) and 168(k) under the OBBBA."	163 168
Rev. Proc. 2026-18	7/20/26	Provides specifications for private printing of red-ink substitutes for the 2026 revisions of certain information returns. This procedure will be	

		reproduced as next revision of Pub 1179. Revenue Procedure 2025-22 is superseded.	
Rev. Proc. 2026-19	4/13/26	Provides domestic asset/liability percentages and domestic investment yields needed by foreign life insurance companies and foreign property and liability insurance companies to compute their minimum effectively connected net investment income under section 842(b) for taxable years beginning after December 31, 2024. This document only applies to foreign insurance companies.	842
Rev. Proc. 2026-20			
Rev. Proc. 2026-21	5/5/26	Establishes a significant issue ruling program to allow taxpayers to request rulings on one or more issues that (1) are solely under the jurisdiction of the Associate Chief Counsel (Corporate), (2) are significant, and (3) involve the tax consequences or characterization of a transaction (or part of a transaction) that is described in § 332, 351, 355, 368, or 1036. Rev. Proc. 2026-1 and Rev. Proc. 2026-3 are modified and amplified.	332 351 355 368 1036
Rev. Proc. 2026-22 ACA	5/4/26	Provides indexing adjustments for applicable dollar amounts under §4980H(c)(1) and (b)(1). These indexed amounts are used to calculate the employer shared responsibility payments (ESRP) under section 4980H(a) and (b)(1), respectively. Penalty amounts for 2027: • §4980H(a) $3,780 • §4980H(b)(1) $5,670	4980H
Rev. Proc. 2026-23	5/6/26	Provides issuers of qualified mortgage bonds and mortgage credit certificates with (1) nationwide average purchase price for residences located in the United States, and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.	25 6a.103A 143
Rev. Proc. 2026-24	5/29/26	Provides 2027 inflation adjusted amounts for Health Savings Accounts (HSAs) as determined	223 9831

		under § 223 and the maximum amount that may be made newly available for excepted benefit health reimbursement arrangements (HRAs) provided under § 54.9831-1(c)(3)(viii) of the Pension Excise Tax Regulations.	
Rev. Proc. 2026-25 OBBBA	6/29/26	Provides a safe harbor for individual donors who (i) make contributions to Trump accounts established under § 530A and (ii) satisfy certain specified conditions. If the conditions are satisfied, contributions to Trump accounts will be treated as completed gifts that are not future interests in property and to which the annual per-donee gift tax exclusion applies. As a result, taxpayers within the scope of the revenue procedure will not be required to file gift tax returns reporting such contributions. Notes that "vast majority" of contributors to Trump accounts will never owe gift or estate taxes due to $15 million exemption and that there are costs and burdens to filers and to the IRS in processing the gift tax returns. IRS notes that as of 6/4/26, about 6 million elections to open a Trump Account have been filed. IR-2026-80 (6/29/26)	530A 2010 2503 2505 2642 2662 6019
Rev. Proc. 2026-26 ACA	7/21/26	Provides indexing adjustments to applicable percentage table in § 36B(b)(3)(A)(i) for tax years beginning in calendar year 2027. This table is used to calculate an individual's premium tax credit under §36B. The revenue procedure also provides the indexing adjustment for the required contribution percentage in § 36B(c)(2)(C)(i)(II) for plan years beginning in calendar year 2027. This percentage is used to determine whether an individual is eligible for affordable employer-sponsored minimum essential coverage under § 36B. For 2027, Required Contribution Percentage for purposes of §36B(c)(2)(C)(i)(II) and § 1.36B-2(c)(3)(v)(C) is 10.22%.	36B
Rev. Proc. 2026-27	8/3/26	Provides specifications for private printing of red-ink substitutes for the 2026 Forms W-2 and W-3.	

		This revenue procedure will be produced as the next revision of Publication 1141. Rev. Proc. 2025-24 is superseded.	
Rev. Proc. 2026-28	7/24/26	Relieves tax-exempt foreign participating member associations of the Fédération Internationale de Football Association (FIFA) competing in the 2026 FIFA World Cup from requirement of having to file a Form 990-series annual information return or notice for tax years in which they have no gross income from sources within the US or effectively connected with the conduct of a trade or business within the US other than income related to participation in the 2026 FIFA World Cup.	6033
Rev. Proc. 2026-29			
Rev. Proc. 2026-30	8/5/26	Updates application procedures in Rev. Proc. 2026-4 for requesting letter rulings and nonbank trustee approval letters issued by IRS Tax Exempt and Government Entities Division, Employee Plans Rulings and Agreements Office. The modifications to Rev. Proc. 2026-4 will streamline these application procedures by requiring that applications be submitted electronically, rather than by mail or hand delivery, on pay.gov using Form 15662.	

Notices

Notice #	**Date released**	IRS summary	Code Section(s)
Notice 2026-01 Energy Improvement and Extension Act of 2008 OBBBA	12/19/25	Provides a safe harbor for determining eligibility for the § 45Q credit for qualified carbon oxide that is captured and disposed of in secure geological storage (and carbon oxide described in § 1.45Q-2(h)(5)) and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project during calendar year 2025 in the event the EPA does not launch the electronic Greenhouse Gas Reporting Tool for filers to prepare and submit information required under	45Q

		subpart RR for reporting year 2025 by June 10, 2026.	
Notice 2026-02	12/15/25	Sets forth updates on corporate bond monthly yield curve, the corresponding spot segment rates for November 2025 used under §417(e)(3)(D), 24-month average segment rates applicable for December 2025, and 30-year Treasury rates, as reflected by the application of § 430(h)(2)(C)(iv).	417 430
Notice 2026-03 OBBBA	12/22/25	Provides relief from the additions to tax under sections 6654 and 6655 for underpayment of estimated income tax, and assists in implementing section 70437 of the One, Big, Beautiful Bill Act, which added a new limited payment deferral election in section 1062(a) applicable in the case of a sale or exchange of qualified farmland property to a qualified farmer (qualified sale or exchange). In the interest of sound tax administration, IRS will waive a portion of the addition to tax under sections 6654 and 6655 attributable to a qualified sale or exchange for which an election under section 1062(a) (section 1062 election) is properly made. The amount of the relief depends on the amount of tax the payment of which is deferred by the section 1062 election.	1062
Notice 2026-04 IIJA 2021	3/5/26	Treasury and IRS request comments on whether requirements that brokers currently must meet to furnish certain payee statements to their customers in an electronic format and thereafter be treated as timely furnishing these statements should be modified and, if so, what those modifications should be. Also requests comments on whether Treasury and IRS should modify electronic furnishing requirements applicable to any persons other than brokers required to furnish other payee statements. Comments due by 5/23/26. Also see IR-2026-29 (3/5/26) and Prop. Regs. REG-105064-25 (3/6/26)	6045 6721 6722
Notice 2026-05	12/9/25	Provides guidance on changes to health savings accounts (HSAs) enacted by P. L. 119-21 (OBBBA).	223

OBBBA		These changes generally expand availability of HSAs under section 223. This notice provides questions and answers that address these changes. IR-2025-119 (12/9/25)	
Notice 2026-06	12/19/25	Extends transition period provided in Revenue Ruling 2025-4 for an additional year to calendar year 2026 for States administering paid family and medical leave (PFML) programs and employers participating in such programs. The Notice provides States and employers additional time to make the necessary changes to their systems to comply with the tax and information reporting responsibilities set forth in Revenue Ruling 2025-4.	61 162 104 105 106 3121 3401 6041 6051 7805
Notice 2026-07 IRA 2022	2/18/26	Provides interim guidance regarding application of the corporate alternative minimum tax (CAMT) under §§ 55, 56A, and 59. Section 3 of this notice modifies the interim guidance provided in section 4 of Notice 2025-49 and addresses an adjustment to adjusted financial statement income (AFSI) for tax deductible repairs with respect to section 168 property. Section 4 of this notice modifies the interim guidance provided in section 9 of Notice 2025-49 and addresses an adjustment to AFSI for § 197 amortization attributable to certain intangibles. Section 5 of this notice addresses an adjustment to AFSI for amortization of domestic research or experimental expenditures. Section 6 of this notice addresses an adjustment to AFSI for certain production costs attributable to film, television, live theatrical, and sound recording productions. Section 7 of this notice addresses an adjustment to AFSI for certain low acquisition cost tangible property treated as materials and supplies. Section 8 of this notice clarifies and modifies the interim guidance for financially troubled companies provided in section 4 of Notice 2025-46. Section 9 of this notice modifies the anti-abuse rule in proposed § 1.56A-4 that would apply to certain covered asset transactions. Section 10 of this notice addresses certain CAMT consequences of transactions	55 56A 59

		involving intangible property subject to § 367(d). Section 11 of this notice provides the applicability dates and requirements for reliance	
Notice 2026-08	1/15/26	Discusses comments received in response to the proposed revenue procedure regarding the group exemption letter program set forth in Notice 2020-36, along with the modifications made in response to those comments and other significant revisions made to the proposed revenue procedure.	501
Notice 2026-09	1/26/26	Provides guidance relating to amendments under section 501 of the SECURE 2.0 Act of 2022 for an individual retirement arrangements and annuities (IRAs) under section 408(a), (b), or (h), an employer's SEP arrangement under section 408(k), and an employer's SIMPLE IRA plan under section 408(p). This notice provides that the Treasury Department and the IRS have extended the deadline to make certain amendments for IRAs, SEP arrangements, and SIMPLE IRA plans to December 31, 2027.	408
Notice 2026-10	12/29/25	Provides optional 2026 standard mileage rates for taxpayers to use in computing deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes. This notice also provides amount taxpayers must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and maximum standard automobile cost that may be used in computing allowance under a fixed and variable rate plan. Additionally, this notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2026 for which employers may use the fleet-average valuation rule in § 1.61-21(d)(5)(v) or the vehicle cents-per-mile valuation rule in § 1.61-21(e). IR-2025-128 (12/29/25) Summary – 2026 mileage rates:	61 162 170 213 217

		• Business 72.5 cents per mile (35 cents per mile represents depreciation) (was 70 cents for 2025) • Medical and Moving 20.5 cents per mile (was 20 cents for 2025) • Charitable 14 cents per mile per §170(i) IRS notes that rates apply to fully-electric, hybrid and gas powered vehicles.	
Notice 2026-11 OBBBA	1/14/26	Announces that Treasury and IRS intend to issue proposed regulations (forthcoming proposed regs) that would implement the additional first year depreciation deduction under § 168(k), as amended by §§ 70301 and 70434(g) of P.L. 119-21, including proposed regulations that would modify § 1.168(k)-2 to include applicable qualified sound recording productions commencing in tax years ending after July 4, 2025. Treasury and IRS expect the forthcoming proposed regs to be consistent with the interim guidance provided in sections 3 through 5 of this notice. IR-2026-06 (1/14/26)	168
Notice 2026-12	1/13/26	Sets forth updates on the corporate bond monthly yield curve, the corresponding spot segment rates for December 2025 used under §417(e)(3)(D), the 24-month average segment rates applicable for January 2026, and the 30-year Treasury rates, as reflected by the application of § 430(h)(2)(C)(iv).	417 430
Notice 2026-13 SECURE 2.0 Act	1/15/26	Provides two safe harbor explanations that retirement plans may use to satisfy the requirement under section 402(f) to provide certain information to recipients of eligible rollover distributions. One safe harbor explanation describes the rollover rules for distributions that are not from a designated Roth account, and the other safe harbor explanation describes the rollover rules for distributions from a designated Roth account. The safe harbor explanations in the notice modify the two safe harbor explanations provided in Notice 2020-62.	402

		The modifications were made to reflect certain legislative changes related to the SECURE 2.0 Act and improve readability and usefulness for recipients. IR-2026-08 (1/15/26)	
Notice 2026-14	2/19/26	Sets forth updates on corporate bond monthly yield curve, the corresponding spot segment rates for January 2026 used under § 417(e)(3)(D), the 24-month average segment rates applicable for February 2026, and 30-year Treasury rates, as reflected by the application of § 430(h)(2)(C)(iv).	417 430
Notice 2026-15 OBBBA IRA 2022	2/12/26	Provides guidance under §§ 45X, 45Y, and 48E for determining a qualified facility's, energy storage technology's, or eligible component's material assistance cost ratio (MACR) for purposes of determining whether there was material assistance from a prohibited foreign entity (PFE). This notice also provides limited general guidance related to the definition of a PFE and requests comments regarding definitional, anti-circumvention, and other issues for future guidance. IR-2026-23 (2/12/26)	45X 45Y 48E
Notice 2026-16 OBBBA 50 pages	2/20/26	Announces that Treasury and IRS intend to issue proposed regulations addressing the special depreciation allowance for qualified production property under § 168(n), as added by § 70307 of P.L. 119-21 (July 4, 2025), commonly known as the One, Big, Beautiful Bill Act (OBBBA). Treasury and IRS expect the forthcoming proposed regulations to be consistent with the interim guidance provided in sections 3 through 8 of this notice. IR-2026-25 (2/20/26)	168(n)
Notice 2026-17	2/25/26	Announces Treasury and IRS's intent to issue proposed regs under section 987 regarding determination of taxable income or loss and foreign currency gain or loss with respect to a qualified business unit. Specifically, Notice 2026-17 announces forthcoming proposed regs that would permit taxpayers to elect the equity and	987

		basis pool method for the computation of unrecognized section 987 gain or loss, in addition to announcing other simplifying rules related to the final section 987 regulations published in December 2024. Notice 2026-17 further announces forthcoming proposed regs that would provide an election under which controlled foreign corporations would not compute or recognize foreign currency gain or loss under section 987(3), except in connection with certain inbound transactions.	
Notice 2026-18			
Notice 2026-19	3/17/26	Sets forth updates on corporate bond monthly yield curve, corresponding spot segment rates for February 2026 used under § 417(e)(3)(D), 24-month average segment rates applicable for March 2026, and 30-year Treasury rates, as reflected by application of § 430(h)(2)(C)(iv).	417 430
Notice 2026-20 IIFA 2021	3/18/26	Extends temporary relief provided in section 4.02 of Notice 2025-7 (January 27, 2025), for an additional year. Specifically, this notice allows eligible taxpayers to use certain alternative methods for making an adequate identification, within the meaning of § 1.1012-1(j)(3)(ii), with respect to units of a digital asset held in the custody of a broker that are sold, disposed of, or transferred during the relief period specified in this notice.	1012
Notice 2026-21	7/20/26	Modifies and supersedes list of Indian tribes that have settled tribal trust cases between the United States and those Indian tribes. Members of those tribes may receive per capita payments that are excluded from income. Notice 2013–1 Appendix, as modified and superseded by Notice 2019-23 Appendix, is modified and superseded.	
Notice 2026-22	4/6/26	Resident populations of the 50 states, the District of Columbia, Puerto Rico, and the insular areas for purposes of determining the 2026 calendar year (1) state housing credit ceiling under section 42(h) of the Code, (2) private activity bond volume cap under section 146, and (3) private	42 142 146

		activity bond volume limit under section 142(k) are reproduced.	
[Notice 2026-23]	3/23/26	Request for suggestions for the 2026-2027 Priority Guidance Plan with comments due by 5/29/26. Includes a list of the nature of suggestions such as tied to OBBBA, areas where there is outdated or ineffective guidance.	--
[Notice 2026-24]	4/1/26	Provides a waiver of the addition to tax under section 6654 for underpayment of estimated income tax by qualifying farmers and fishermen described in the notice. Under the notice, the addition to tax is waived for such farmers and fishermen who, by April 15, 2026, file a calendar-year 2025 federal income tax return and pay in full any tax reported as due on the return.	6654
[Notice 2026-25]	4/7/26	Provides for adjustments to limitation on housing expenses for purposes of §911 for the 2026 tax year. These adjustments are made on the basis of geographic differences in housing costs relative to housing costs in the United States. If the limitation on housing expenses is higher for the 2026 tax year than the adjusted limitations on housing expenses provided in Notice 2025-16, qualified taxpayers may apply the adjusted limitations in this notice for the 2026 tax year to their 2025 tax year.	911
[Notice 2026-26]	4/13/26	Sets forth updates on the corporate bond monthly yield curve, the corresponding spot segment rates for March 2026 used under § 417(e)(3)(D), the 24-month average segment rates applicable for April 2026, and the 30-year Treasury rates, as reflected by the application of § 430(h)(2)(C)(iv).	417 430
[Notice 2026-27]	4/27/26	Specifies updated static mortality tables to be used for defined benefit pension plans under IRC §430(h)(3)(A) and section 303(h)(3)(A) of ERISA. This notice also specifies a mortality table for use in determining minimum present value under IRC §417(e)(3) and section 205(g)(3) of ERISA for distributions with annuity starting dates that	417 430

		occur during stability periods beginning in the 2027 calendar year.	
Notice 2026-28 OBBBA	8/5/26	Provides guidance on new requirements for employer credit for paid family and medical leave under section 45S following amendments made by P. L. 119-21 (July 4, 2025) (OBBBA). The credit may be claimed by eligible employers and is equal to a percentage of wages paid or premiums paid or incurred with respect to qualifying employees for paid family and medical leave. IR-2026-86 (8/5/26) IRS Tax Tip 2026-64 (8/20/26)	45S
Notice 2026-29	5/26/26	Publishes inflation adjustment factor for carbon oxide sequestration credit under § 45Q for calendar year 2026. The inflation adjustment factor is used to determine the amount of the credit allowable under § 45Q for taxpayers that make an election under § 45Q(b)(3) to have the dollar amounts applicable under § 45Q(a)(1) or (2) apply.	45Q
Notice 2026-30	5/26/26	Publishes reference price under § 45K(d)(2) (C) for calendar year 2025. The reference price applies in determining the amount of the enhanced oil recovery credit under § 43, the marginal well production credit under § 45I, and the percentage depletion in case of oil and natural gas produced from marginal properties under § 613A.	45 45I 45K 613A
Notice 2026-31	5/15/26	Sets forth updates on corporate bond monthly yield curve, the corresponding spot segment rates for April 2026 used under §417(e)(3)(D), 24-month average segment rates applicable for May 2026, and 30-year Treasury rates, as reflected by the application of §430(h)(2)(C)(iv).	417 430
Notice 2026-32	5/21/26	Provides that a broker-dealer that carries customer accounts and receives or holds funds or securities for those customers may, in lieu of demonstrating satisfaction of the adequacy of net worth requirement for nonbank trustees under § 1.408-2(e)(5)(ii), demonstrate satisfaction of Rule 15c3-1 (SEC Net Capital Rule)	408

		and Rule 15c3-3 (SEC Customer Protection Rule) under the Securities Exchange Act of 1934.	
Notice 2026-33 SECURE 2.0 Act	5/20/26	Provides guidance on qualified long term care distributions, as permitted under section 401(a)(39), including guidance to issuers of certified long term care insurance relating to the disclosure and reporting requirements under Code sections 401(a)(39) and 6050Z, and guidance to plan administrators making and individuals receiving qualified long term care distributions.	401 6050Z
Notice 2026-34	5/14/26	Sets forth 2026 Cumulative List of Changes in Plan Qualification Requirements for Defined Benefit Qualified Pre-approved Plans (2026 Cumulative List). 2026 Cumulative List will assist providers applying to IRS for opinion letters for the fourth remedial amendment cycle for defined benefit qualified pre-approved plans (Cycle 4) under IRS's pre-approved plan program. Cycle 4 began on April 1, 2025. The Cycle 4 submission period begins on August 1, 2026, and ends on July 31, 2027. 2026 Cumulative List identifies recent changes in the qualification requirements of the IRC that were not taken into account during the first three remedial amendment cycles for defined benefit qualified pre-approved plans and that will be taken into account by IRS with respect to the form of a plan submitted to the IRS for Cycle 4.	401 402 402A 403 411 414 415 417 420 430 436
Notice 2026-35	6/15/26	Publishes applicable percentage under §613A(c)(6)(C) for calendar year 2026. The applicable percentage is used in computing allowance for depletion under § 611 for oil and natural gas produced from marginal properties.	611 613
Notice 2026-36 OBBBA	6/5/26	Announces intent to issue proposed regs under section 4960 pertaining to tax on excess tax-exempt organization executive compensation. It is anticipated that the proposed regulations will address the expanded definition of covered employee made to section 4960 by OBBBA. The notice also provides transition relief for applicable tax-exempt organizations (ATEOs) and	4960

		their related organizations. The transition relief allows for certain exceptions to the definition of covered employee provided in the section 4960 regulations to continue to apply to section 4960 as amended by the OBBBA until further guidance is issued. IR-2026-73 (6/5/26)	
Notice 2026-37 IRA 2022	6/22/26	Publishes inflation adjustment factor and reference price for calendar year 2026 for renewable electricity production credit under section 45. The 2026 inflation adjustment factor and reference price are used in determining the availability of the credit and apply to calendar year 2026 sales of kilowatt hours of electricity produced in the United States or a possession thereof from qualified energy resources. This notice also provides the credit amounts for calendar year 2026 under section 45.	45
Notice 2026-38	6/17/26	Updates on corporate bond monthly yield curve, the corresponding spot segment rates for May 2026 used under § 417(e)(3)(D), 24-month average segment rates applicable for June 2026, and 30-year Treasury rates, as reflected by the application of § 430(h)(2)(C)(iv).	417 430
Notice 2026-39 IRA 2022	6/10/26	Publishes information that taxpayers may use to determine whether they meet certain requirements under Statistical Area Category or the Coal Closure Category as described in sections 3.03 and 3.04 of Notice 2023-29 for purposes of qualifying for energy community bonus credit amounts or rates under §§ 45, 45Y, 48, and 48E. Appendix 1 of this notice addresses Statistical Area Category, and Appendices 2 and 3 of this notice address Coal Closure Category. This notice does not provide information addressing Brownfield Category as described in section 3.02 of Notice 2023-29. None of the appendices provided for purposes of energy community bonus credit amounts or rates are applicable for purposes of qualifying for the advanced energy project credit determined under § 48C.	45 45Y 48 48E

Notice 2026-40 OBBBA	6/18/26	Treasury and IRS intend to issue proposed regs regarding qualified opportunity zones (QOZs) under §§ 1400Z-1 and 1400Z-2 as amended by §70421 of Public Law 119-21 (OBBBA), including transitional guidance related to qualifying investments under §§ 1400Z-1 and 1400Z-2, as in effect prior to amendment by § 70421 of the OBBBA (forthcoming proposed regs).	1400Z-1 1400Z-2
Notice 2026-41 IRA 2022	7/13/26	Publishes 2026 calendar-year inflation adjustment factor for the section 45U zero-emission nuclear power production credit, as well as inflation adjustment factors and corresponding applicable amounts for section 45V clean hydrogen production credit and section 45Z clean fuel production credit, respectively. The inflation adjustment factors (applicable to sections 45U, 45V, and 45Z) and the applicable amounts (in the case of sections 45V and 45Z) are used to determine the amount of the credit allowable under sections 45U, 45V, and 45Z.	45U 45V 45Z
Notice 2026-42	7/13/26	Publishes applicable reference price and credit amount under § 45I for qualified natural gas production from qualified marginal wells during tax years beginning in calendar year 2026. The applicable reference price and credit amount are used in determining the marginal well production credit under § 45I for qualified natural gas production.	45I
Notice 2026-43	7/13/26	This Notice of Determinations adds 2 chemical substances to the list of taxable substances under § 4672 subject to the tax imposed by § 4671.	4671 4672
Notice 2026-44	7/14/26	Sets forth updates on corporate bond monthly yield curve, corresponding spot segment rates for June 2026 used under § 417(e)(3)(D), 24-month average segment rates applicable for July 2026, and 30-year Treasury rates, as reflected by the application of § 430(h)(2)(C)(iv).	417 430
Notice 2026-45			

[Notice 2026-46]()	8/24/26	Provides inflation adjustment factor for section 43 enhanced oil recovery credit tax years beginning in calendar year 2026. The inflation adjustment factor is used for determining the phase-out amount, if any, of the credit. The inflation adjustment factor is a fraction where the numerator is GNP implicit price deflator for the preceding calendar year and denominator is the GNP implicit price deflator for 1990. Section 43(b)(1) phases out the credit by an amount which bears the same ratio to the credit as the amount by which the reference price for the preceding calendar year exceeds the inflation adjusted $28, bears to $6. The Section 43 credit is partially phased out for the 2026 calendar year.	43
Notice 2026-47			
[Notice 2026-48]() SECURE 2.0 Act of 2022	8/7/26	Treasury and IRS intend to propose regulations providing guidance under section 6433 with respect to Saver's Match contributions. In addition, this notice discusses [Executive Order 14403]() and its interaction with Saver's Match contributions. It addresses certain questions related to Saver's Match contributions that Treasury and IRS intend to address in those proposed regulations. It also contains a request for comments by 10/5/26 regarding Saver's Match contributions, including whether the methods for claiming and paying Saver's Match contributions that are under consideration should be simplified or revised to ease the burden of implementing Saver's Match contributions. [IR-2026-89]() (8/7/26)	6433
[Notice 2026-49]() SECURE 2.0 Act of 2022	8/12/26	Provides guidance in accordance with section 324 of SECURE 2.0 Act of 2022. The notice applies to rollovers between retirement plans and individual retirement accounts (IRAs), but not to IRA-to-IRA transfers. Section II of this notice sets forth general background information on the rollover process. In section III of this notice, Treasury and the IRS propose a series of sample	401 402 403 408 457

		forms and proposed rollover procedures, attached as an Appendix to this Notice, intended to comply with section 324. Section IV of this notice sets forth additional guidance under consideration by the Treasury Department and the IRS. Section V of this notice provides instructions on how to submit comments on this notice and any other aspect of section 324. IR-2026-91 (8/12/26) – notes that Notice 2026-29 serves "to simplify and standardize the rollover process by issuing sample forms for direct rollovers to or from a retirement plan, as required under the SECURE 2.0 Act section 324."	
Notice 2026-50 OBBBA	8/14/26	Provides interim guidance, pending issuance of regs, relating to the credit for carbon oxide sequestration under section 45Q to reflect the Environmental Protection Agency's proposed regulations to amend the Greenhouse Gas Reporting Program to remove reporting obligations imposed under subpart RR of 40 CFR part 98. See 90 F.R. 44591 (Sept. 16, 2025). This notice modifies and amplifies Notice 2026-1 by expanding the scope of the safe harbor provided in Notice 2026-1 to include qualified carbon oxide that is used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project and the determination of the amount of qualified carbon oxide subject to recapture. This notice also extends the applicability date of the safe harbor provided in Notice 2026-1.	45Q
Notice 2026-51	8/21/26	Sets forth updates on corporate bond monthly yield curve, the corresponding spot segment rates for July 2026 used under § 417(e)(3)(D), 24-month average segment rates applicable for August 2026, and 30-year Treasury rates, as reflected by the application of § 430(h)(2)(C)(iv).	417 430

Announcements (not a complete list as most are not guidance or of longstanding relevance)

Ann #	Date released	IRS summary	Code Section(s)

Ann. 2026-01 OBBBA	12/22/25	Provides important information for interested taxpayers and potential claimants regarding claims under § 6435 of the Internal Revenue Code for tax paid on dyed fuel. IR-2025-125 OBBBA SEC. 70525	4081 6435
Ann. 2026-07 SECURE I and II	2/23/26	IRS and Treasury anticipate that certain portions of future final regs relating to required minimum distributions under section 401(a)(9) will apply for the distribution calendar year that begins no earlier than 6 months after the date that final regs are issued in the Federal Register. In the interim, this Announcement states that taxpayers must apply a reasonable good-faith interpretation of the statutory provisions underlying the regulations.	401
Ann. 2026-8	3/30/26	Issued pursuant to § 521(b) of P. L. 106-170, Ticket to Work and Work Incentives Improvement Act of 1999, which requires Treasury to report annually to the public concerning advance pricing agreements (APAs) and the Advance Pricing and Mutual Agreement Program (APMA Program), formerly known as the Advance Pricing Agreement Program (APA Program). This 27th report describes the experience, structure, and activities of the APMA Program during calendar year 2025.	482
Ann. 2026-11	7/13/26	Modifies Notice 2026-10 to change the mileage rates starting 7/1/26. New rates: Business 76 cents per mile (up from 72.5 cents) Medical and moving 23.5 cents per mile (up from 20.5 cents)	61
Ann. 2026-15	8/5/26	Notifies the public that IRS intends to issue opinion letters on August 31, 2026, or as soon as possible thereafter, for defined contribution qualified pre-approved plans that were updated for changes in plan qualification requirements listed in the 2023 Cumulative List and that were filed with the IRS during the fourth remedial amendment cycle (Cycle 4) under the remedial amendment cycle system for pre-approved plans. This announcement also provides a deadline for when an employer intending to maintain a Cycle 4 defined contribution qualified pre-approved plan must adopt that plan, and sets forth the period during which the IRS will accept an application for an individual determination letter from an adopting employer of a	

		Cycle 4 defined contribution qualified pre-approved plan that is eligible to submit a determination letter request.	

Fact Sheet FAQs

IR-2021-202 (10/15/21) provided a new process for issuance of FAQs. For those related to newly enacted legislation or emerging issues (as labeled by IRS), the FAQs will be announced in a news release and posted at the IRS website in a separate Fact Sheet. These FAQs will be "authority" under Reg. 1.6662-4 due to the news release. This does not mean they are a high level of authority and it is a good idea to always look for the Code, regs and/or court rulings where the FAQs came from. For other FAQs, reasonable reliance might justify reasonable cause to have negligence or other accuracy-related penalty waived.

Be sure to see the disclaimer required to be added to IR and Fact Sheet FAQs (at IR-2021-202 or any of the Fact Sheets below).

IRS Website of Fact Sheets for Frequently Asked Questions - https://www.irs.gov/newsroom/fact-sheets-for-frequently-asked-questions

Note: Not all IRS Fact Sheets are for FAQs. That is why some numbers are missing in the 2024 list below.

FS-2026-01 (1/23/26) – Questions and answers about the new deduction for qualified overtime compensation REPLACED by FS-2006-13 (8/6/26)

- Released in IR-2026-10 (1/23/26)
- Highlights that qualified overtime is only that paid under the Fair Labor Standards Act. Includes links to Department of Labor information on FLSA.
- *Observation*: Employers should know (even before enactment of the OBBBA) when overtime is required under FLSA as they should have been following labor laws all the time they have employees; there are usually penalties for non-compliance.
-

FS-2026-02 (1/27/26) – Questions and answers about Executive Order 14257: Modernizing Payments To and From America's Bank Account

- Released in IR-2026-13 (1/27/26)
- Notes that people without bank accounts will still be able to receive refunds.
- Provides information and links on obtaining no-cost or low-cost banking options.
- Filers due a refund who do not provide direct deposit information are likely to be contacted by mail by the IRS to seek direct deposit information. IRS to send CP53E notice requesting a reply within 30 days. The IRS will only contact taxpayers by mail and not by phone or text.

FS-2026-03 (2/27/26) – FAQs on changes to the adoption credit made by OBBBA effective after 2024.

- OBBBA changes:
  - Sec. 70402. Enhancement of adoption credit.
    - IRS: "credit refundable up to $5,000 (indexed for inflation). The non-refundable portion of the credit can be carried forward for a maximum of 5 years; however, it cannot result in a refund. Any remaining non-refundable portion after 5 years is forfeited."
  - Sec. 70403. Recognizing Indian tribal governments for purposes of determining whether child has special needs for purposes.
    - Prior to change, only state gov't could make determination.
  - Released in IR-2026-24 (2/27/26)

FS-2026-10 (4/20/26) – FAQs on §127 Educational Assistance Programs

- Released in IR-2026-55 (4/20/26)
- Notes that reliance is available but unlike other reliance FAQs, three is no pdf version.
- Notes OBBBA change that dollar amount is adjusted for inflation starting in 2027.

FS-2026-13 (8/6/26) – Updated FAQs on Deduction for Qualified Overtime Compensation

- Released in IR-2026-88 (8/6/26)
- Replaces FS-2026-01 (Jan. 2026)
- Several new FAQs and several from January 2026 modified.

FS-2026-14 (8/19/26) – Updated FAQs on Limitation on Deduction for Business Interest Expense

- Released in IR-2026-94 (8/19/26)
- Revises FS-2025-09 (Dec. 2025)

- A few FAQs slightly revised or updated; none added