

**IRS [Revenue Rulings](#), [Revenue Procedures](#), [Notices](#), and [Announcements](#)
and [Fact Sheet FAQs](#) Released for 2026 + List of IRB Guidance Items Obsolete
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

Revenue Procedures

Rev. Proc. #	Date released	IRS summary	Code Section(s)
Rev. Proc. 2026-1			
Rev. Proc. 2026-2			
Rev. Proc. 2026-3			
Rev. Proc. 2026-4			
Rev. Proc. 2026-5			
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 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	25F

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Notices

Notice #	Date released	IRS summary	Code Section(s)
Notice 2026-01			
Notice 2026-02			
Notice 2026-03			
Notice 2026-04			
Notice 2026-05 OBBBA	12/9/25	Provides guidance on changes to health savings accounts (HSAs) enacted by P. L. 119-21 (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)	223
Notice 2026-06			
Notice 2026-07			

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			

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.