

**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
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
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.	483 1274 1288 7520 7702 7872
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 1274 1288 7520 7702 7872
Rev. Rul. 2027-07	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	

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	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	

No rulings list		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	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	25F

		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	
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 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.	6662 6964
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			
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, 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	911

		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

Notices

Notice #	Date released	IRS summary	Code Section(s)
Notice 2026-01	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	45Q

Energy Improvement and Extension Act of 2008 OBBBA		§ 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 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.	6045 6721 6722

		<p>Comments due by 5/23/26.</p> <p>Also see IR-2026-29 (3/5/26) and Prop. Regs. REG-105064-25 (3/6/26)</p>	
<p>Notice 2026-05</p> <p>OBBBA</p>	12/9/25	<p>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.</p> <p>IR-2025-119 (12/9/25)</p>	223
<p>Notice 2026-06</p>	12/19/25	<p>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.</p>	<p>61</p> <p>162</p> <p>104</p> <p>105</p> <p>106</p> <p>3121</p> <p>3401</p> <p>6041</p> <p>6051</p> <p>7805</p>
<p>Notice 2026-07</p> <p>IRA 2022</p>	2/18/26	<p>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</p>	<p>55</p> <p>56A</p> <p>59</p>

		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 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	12/2 9/25	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	61 162 170 213 217

		<p>valuation rule in § 1.61-21(d)(5)(v) or the vehicle cents-per-mile valuation rule in § 1.61-21(e).</p> <p>IR-2025-128 (12/29/25)</p> <p>Summary – 2026 mileage rates:</p> <ul style="list-style-type: none"> • 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) <p>IRS notes that rates apply to fully-electric, hybrid and gas powered vehicles.</p>	
<p>Notice 2026-11</p> <p>OBBBA</p>	1/14/26	<p>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.</p> <p>IR-2026-06 (1/14/26)</p>	168
<p>Notice 2026-12</p>	1/13/26	<p>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).</p>	417 430
<p>Notice 2026-13</p> <p>SECURE 2.0 Act</p>	1/15/26	<p>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</p>	402

		<p>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. The modifications were made to reflect certain legislative changes related to the SECURE 2.0 Act and improve readability and usefulness for recipients.</p> <p>IR-2026-08 (1/15/26)</p>	
Notice 2026-14	2/19/26	<p>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).</p>	417 430
Notice 2026-15 OBBBA IRA 2022	2/12/26	<p>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.</p> <p>IR-2026-23 (2/12/26)</p>	45X 45Y 48E
Notice 2026-16 OBBBA 50 pages	2/20/26	<p>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.</p> <p>IR-2026-25 (2/20/26)</p>	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 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.	987
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

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

Ann #	Date released	IRS summary	Code Section(s)
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<p>Ann. 2026-01</p> <p>OBBBA</p>	<p>12/22/25</p>	<p>Provides important information for interested taxpayers and potential claimants regarding claims under § 6435 of the Internal Revenue Code for tax paid on dyed fuel.</p> <p>IR-2025-125</p> <p>OBBBA SEC. 70525</p>	<p>4081 6435</p>
<p>Ann. 2026-07</p> <p>SECURE I and II</p>	<p>2/23/26</p>	<p>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.</p>	<p>401</p>

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

- 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.
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[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)