

INTERNAL REVENUE BULLETIN



HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

EMPLOYEE PLANS

Rev. Proc. 2025-21, page 1448.

Section 12.02 of Rev. Proc. 2024-32 specifies that, in conjunction with the replacement of the generally applicable mortality tables, certain plan sponsors that wish to continue using plan-specific mortality tables must develop and request approval for the use of new plan-specific substitute mortality tables for plan years beginning on or after January 1, 2026. Rev. Proc. 2025-21 modifies section 12.02 of Rev. Proc. 2024-32 and provides immediate relief for some of those plan sponsors by narrowing the category of plan sponsors that are required to

request approval of new plan-specific substitute mortality tables.

INCOME TAX

Rev. Proc. 2025-20, page 1448.

Revenue Procedure 2025-20 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) of the Internal Revenue Code for taxable years beginning after December 31, 2023.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned

against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

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Part III

26 CFR 601.105: Examination of returns and claims for refund; credit or abatement; determination of tax liability
(Also: 842(b))

Rev. Proc. 2025-20

SECTION 1. PURPOSE

This revenue procedure provides the 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) of the Internal Revenue Code for taxable years beginning after December 31, 2023. Instructions are provided for computing foreign insurance companies' liabilities for the estimated tax and installment payments of estimated tax for taxable years beginning after December 31, 2023. For more specific guidance regarding the computation of the amount of net investment income to be included by a foreign insurance company on its U.S. income tax return, see Notice 89-96, 1989-2 C.B. 417. For the domestic asset/liability percentage and domestic investment yield, as well as instructions for computing foreign insurance companies' liabilities for estimated tax and installment payments of estimated tax for taxable years beginning after December 31, 2022, see Rev. Proc. 2024-20, 2024-19 I.R.B. 1053.

SECTION 2. PERCENTAGES AND YIELDS

.01 DOMESTIC ASSET/LIABILITY PERCENTAGES FOR 2024. The Secretary determines the domestic asset/liability percentage separately for life insurance companies and property and liability insurance companies. For the first taxable year beginning after December 31, 2023, the relevant domestic asset/liability percentages are:

121.2 percent for foreign life insurance companies, and

203.1 percent for foreign property and liability insurance companies.

.02 DOMESTIC INVESTMENT YIELDS FOR 2024. The Secretary is required to prescribe separate domestic investment yields for foreign life insurance companies and for foreign property and liability insurance companies. For the first taxable year beginning after December 31, 2023, the relevant domestic investment yields are:

1.0 percent for foreign life insurance companies, and

1.7 percent for foreign property and liability insurance companies.

.03 SOURCE OF DATA FOR 2024. The section 842(b) percentages to be used for the 2024 taxable year are based on tax return data from the 2022 taxable year.

SECTION 3. ESTIMATED TAXES

To compute estimated tax and the installment payments of estimated tax due for taxable years beginning after December 31, 2023, a foreign insurance company must compute its estimated tax payments by adding to its income other than net investment income the greater of (i) its net investment income as determined under section 842(b)(5) that is actually effectively connected with the conduct of a trade or business within the United States for the relevant period, or (ii) the minimum effectively connected net investment income under section 842(b) that would result from using the most recently available domestic asset/liability percentage and domestic investment yield. Thus, for installment payments due after the publication of this revenue procedure, the domestic asset/liability percentages and the domestic investment yields provided in this revenue procedure must be used to compute the minimum effectively connected net investment income. However, if the due date of an installment is less than 20 days after the date this revenue procedure is published in the Internal Revenue Bulletin, the asset/liability percentages and domestic investment yields provided in Rev. Proc. 2024-20 may be

used to compute the minimum effectively connected net investment income for such installment. For further guidance in computing estimated tax, see Notice 89-96.

SECTION 4. EFFECTIVE DATE

This revenue procedure is effective for taxable years beginning after December 31, 2023.

SECTION 5. DRAFTING INFORMATION

The principal author of this revenue procedure is Sheila Ramaswamy of the Office of Associate Chief Counsel (International). For further information regarding this revenue procedure contact Sheila Ramaswamy at (202) 317-6938 (not a toll free number).

26 CFR 1.430(h)(3)-2: Plan-specific substitute mortality tables used to determine present value

(Also: § 1.430(h)(3)-1)

Rev. Proc. 2025-21

SECTION 1. PURPOSE

This revenue procedure modifies section 12 of Rev. Proc. 2024-32, 2024-34 IRB 523. Revenue Procedure 2024-32 specifies the procedure by which the sponsor of a defined benefit plan that is subject to the funding requirements of § 430 of the Internal Revenue Code (Code) may request approval from the Internal Revenue Service (IRS) for the use of plan-specific substitute mortality tables in accordance with § 430(h)(3)(C) and § 1.430(h)(3)-2 of the Treasury Regulations.¹

Section 12.02 of Rev. Proc. 2024-32 specifies that, in conjunction with the replacement of the generally applicable mortality tables, certain plan sponsors that wish to continue using plan-specific mortality tables must develop and request approval for the use of new plan-specific

¹ Section 302 of the Employee Retirement Income Security Act of 1974, Pub. L. 93-406, as amended (ERISA) sets forth funding rules that are parallel to those in § 412 of the Code, and section 303 of ERISA sets forth additional funding rules for defined benefit plans (other than multiemployer plans) that are parallel to those in § 430 of the Code. Section 303(h)(3)(C) of ERISA requires the approval of the Secretary of the Treasury for the use of substitute mortality tables, and this revenue procedure applies for that purpose.

substitute mortality tables for plan years beginning on or after January 1, 2026. This revenue procedure provides immediate relief for some of those plan sponsors by narrowing the category of plan sponsors that are required to request approval of new plan-specific substitute mortality tables.

SECTION 2. BACKGROUND

.01 *Statutory background.* Section 412 sets forth minimum funding requirements for defined benefit pension plans. In accordance with § 412(a)(2)(A), § 430 specifies the minimum funding requirements for a defined benefit plan (other than a multi-employer plan described in § 414(f) or a CSEC plan described in § 414(y)).

.02 *Generally applicable mortality tables.* Section 430(h)(3)(A) sets forth rules regarding the use of generally applicable mortality tables for purposes of § 430, and § 430(h)(3)(B) requires the Secretary to make periodic revisions (at least every 10 years) to those mortality tables. The generally applicable mortality tables were replaced for valuation dates occurring on or after January 1, 2024, in TD 9983 at 88 FR 72357 (Oct. 20, 2023).

.03 *Plan-specific substitute mortality tables.*

(1) *Statutory background.* Section 430(h)(3)(C) provides that the Secretary may approve plan-specific substitute mortality tables to be used for a plan (in lieu of the generally applicable mortality tables) for a period not to exceed 10 years in determining any present value or making any computation under § 430. Substitute mortality tables meet the requirements for approval if the pension plan has enough participants and has been maintained for a long enough period of time to have credible mortality experience, and those tables reflect the actual experience of the plan and projected trends in general mortality experience. Except as provided by the Secretary, a plan sponsor may not use substitute mortality tables for any plan unless substitute mortality tables are established and used for each plan subject to § 430 that is maintained by the plan sponsor or a member of the plan sponsor's controlled group.

(2) *Regulations regarding substitute mortality tables.*

(a) *General rules.* Under § 1.430(h)(3)-2(c)(2), substitute mortality tables must reflect the actual mortality experience of the pension plan for which the tables are to be used, and that mortality experience must be credible. Separate mortality tables must be established for each gender under the plan and, in general, substitute mortality tables are permitted to be established for a gender only if the plan has credible mortality experience (including partially credible mortality experience) with respect to that gender.

(b) *Development of substitute mortality tables.* Under § 1.430(h)(3)-2(c)(3), development of substitute mortality tables under the regulations requires creation of a base substitute mortality table ("Substitute Base Table") with an associated base year, which is used in conjunction with mortality improvement factors to construct generational mortality tables. Under § 1.430(h)(3)-2(d), the Substitute Base Table for a population within the plan must be constructed in a multiple-step process based on (i) a projection of the generally applicable mortality table for that population to the base year for the Substitute Base Table, and (ii) an amounts-weighted mortality ratio calculated from the experience study for that population. Under § 1.430(h)(3)-2(d)(6), Substitute Base Tables for a plan may be constructed by developing and applying a single mortality ratio for both genders, but only if the substitute mortality tables used for all plans maintained by members of the plan sponsor's controlled group (except for plans for which both the male and female populations, considered separately, have mortality experience with full credibility) are constructed in this manner.

(c) *Early termination of approved substitute mortality tables.* Section 1.430(h)(3)-2(c)(6)(ii) provides for early termination of the use of approved substitute mortality tables when certain changes in circumstances occur, with the year of termination dependent on the particular change in circumstance.

Under § 1.430(h)(3)-2(c)(6)(ii)(C), early termination applies to the second plan year following the plan year for which there is a significant change in the individuals covered by the plan, as described in § 1.430(h)(3)-2(c)(6)(iii). Section 1.430(h)(3)-2(c)(6)(iii)(A)

provides that a significant change in coverage occurs if the number of individuals covered by the substitute mortality table for the plan year is less than 80 percent or more than 120 percent of the average number of individuals in that population over the years covered by the experience study on which the substitute mortality tables are based. However, § 1.430(h)(3)-2(c)(6)(iii)(A) provides that a change in coverage is not treated as significant if the plan's actuary certifies in writing to the satisfaction of the Commissioner that the substitute mortality tables used for the population continue to be accurately predictive of future mortality for that population (taking into account the effect of the change in the population).

Section 1.430(h)(3)-2(c)(6)(ii)(E) provides that the use of an approved substitute mortality table must be terminated in conjunction with the replacement of the generally applicable mortality tables specified in § 430(h)(3)(A) and § 1.430(h)(3)-1 and that the date of the termination will be specified in guidance published in the Internal Revenue Bulletin.

(d) *Amendments to regulations relating to substitute mortality tables.* The regulations related to the construction and use of substitute mortality tables were amended by TD 10005 at 89 FR 61345 (July 31, 2024). Under those amendments, in determining the mortality ratio used to develop plan-specific substitute mortality tables, certain adjustments to the probability of death must be made to the mortality rates from the standard mortality table. These adjustments, which are specified in § 1.430(h)(3)-2(d)(4)(iii)(B), apply for 12-month periods beginning in 2020, 2021, or 2022.

.04 *Revenue Procedure 2024-32.* Revenue Procedure 2024-32 was issued to provide the procedure for the approval of substitute mortality tables that would first apply for a plan year beginning on or after January 1, 2025. Rev. Proc. 2024-32 also specified the plan year for which the use of certain previously approved substitute mortality tables must be terminated in conjunction with the replacement of the generally applicable mortality tables specified in § 430(h)(3)(A) and § 1.430(h)(3)-1. Specifically, section 12.02 of Rev. Proc. 2024-32 provided that if a substitute mortality table was first approved for use for a plan year that began before January 1, 2025,

and the number of individuals covered by the substitute mortality table is less than 80 percent or more than 120 percent of the average number of individuals in that population over the 12-month periods covered by the experience study, then the substitute mortality table may not be used for a plan year beginning on or after January 1, 2026. This termination, which is pursuant to § 1.430(h)(3)-2(c)(6)(ii)(E), applies without regard to whether the actuary makes the certification described in § 1.430(h)(3)-2(c)(6)(iii)(A). Section 12.03 of Rev. Proc. 2024-32 provides that if a plan is not described in section 12.02 of that revenue procedure, there is no early termination of the use of previously approved substitute mortality tables merely because of the replacement of the generally applicable mortality tables specified in § 430(h)(3)(A) and § 1.430(h)(3)-1.

.05 *Executive Order 14219*. On February 19, 2025, the President issued Executive Order 14219, *Ensuring Lawful Governance and Implementing the President's "Department of Government Efficiency" Deregulatory Initiative* (Executive Order 14219). Executive Order 14219 directs agencies to initiate a review process for the identification and removal of certain regulations and other guidance that meet any of the factors set forth in Executive Order 14219. Pursuant to the review directed by Executive Order 14219, the Treasury Department and the IRS have determined that the modification of section 12 of Rev. Proc. 2024-32 that is provided in this revenue procedure will reduce burden and provide immediate relief for certain plan sponsors that maintain plans described in section 12.02 of Rev. Proc. 2024-32. This relief will apply for a plan sponsor that maintains a plan for which previously approved substitute mortality tables were developed using a single mortality ratio for both genders, if the mortality table for one gender has had a significant change in the number of individuals covered by that table but there has been no significant change in the number of individuals covered by the plan as a whole.

SECTION 3. MODIFICATION OF REVENUE PROCEDURE 2024-32

Section 12.02 of Rev. Proc. 2024-32 is revised to read as follows:

.02 *Plans with significant changes in coverage*. (1) *In general*. If a substitute mortality table was first approved for use for a plan year that began before January 1, 2025, and the number of individuals covered by the substitute mortality table is less than 80 percent or more than 120 percent of the average number of individuals in that population over the 12-month periods covered by the experience study, then the substitute mortality table may not be used for a plan year beginning on or after January 1, 2026. This termination, which is pursuant to § 1.430(h)(3)-2(c)(6)(ii)(E), applies without regard to whether the actuary makes the certification described in § 1.430(h)(3)-2(c)(6)(iii)(A).

(2) *Exception for plans using a mortality ratio determined with combined genders*. If Substitute Base Tables for a plan (or plans) were developed using the option in § 1.430(h)(3)-2(d)(6) to determine a single mortality ratio for both genders in a population, then the early termination of the permitted use of a substitute mortality table specified in section 12.02(1) will not apply if the total number of individuals covered by the substitute mortality tables developed using that mortality ratio is not less than 80 percent and not more than 120 percent of the average number of individuals in the population used to determine that mortality ratio over the 12-month periods covered by the experience study, provided that the plan actuary certifies in writing to the satisfaction of the Commissioner that the substitute mortality tables used for the population continue to be accurately predictive of future mortality of that population (taking into account the effect of the change in the population) as described in § 1.430(h)(3)-2(c)(6)(iii)(A).

SECTION 4. EFFECT ON OTHER DOCUMENTS

Section 12.02 of Rev. Proc. 2024-32 is modified.

SECTION 5. EFFECTIVE DATE

The modification of Rev. Proc. 2024-32 made by this revenue procedure is effective for all requests for approval to use plan-specific substitute mortality tables in accordance with § 430(h)(3)(C) for which the first year that the substitute

mortality tables would apply begins on or after January 1, 2026.

SECTION 6. PAPERWORK REDUCTION ACT

The Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520) (PRA) generally requires that a Federal agency obtain the approval of the Office of Management and Budget (OMB) before collecting information from the public, whether such collection of information is mandatory, voluntary, or required to obtain or retain a benefit. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

The collections of information, related to the procedures for obtaining IRS approvals, mentioned in the revenue procedure 2025-21 are already approved by the Office of Management and Budget (OMB) under OMB number 1545-2073. Section 3 of the revenue procedure 2025-21 describes the criteria for when mortality tables need IRS approval. The clarification of the criteria, in Section 3, is not creating new collection requirements or changing the existing collection requirements already approved under 1545-2073.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. section 6103.

SECTION 7. DRAFTING INFORMATION

The principal author of this revenue procedure is Arslan Malik of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). For further information regarding the submission of a request for approval to use substitute mortality tables, please contact Christopher Denning at (202) 317-5755.

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the

new ruling holds that it applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.

ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
FR—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.

PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2024–27 through 2024–52 is in Internal Revenue Bulletin 2024–52, dated December 23, 2024.

Finding List of Current Actions on Previously Published Items¹

Bulletin 2025–22

¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2024–27 through 2024–52 is in Internal Revenue Bulletin 2024–52, dated December 23, 2024.

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INTERNAL REVENUE BULLETIN

The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at www.irs.gov/irb/.

We Welcome Comments About the Internal Revenue Bulletin

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