

### Individual Income Tax–Revenue Ruling Rescinded

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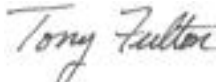
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This revenue ruling rescinds Revenue Ruling 22-05-3, which pertains to the Nebraska Endowment Credit. The Nebraska Endowment Credit expired in 2010 and the enacting statute has been repealed. The IRS regulation and publication referenced in Revenue Ruling 22-05-3 are no longer accessible.

Therefore, the following revenue ruling is hereby rescinded:

22-05-3      **Adoption of Federal Life Expectancy Tables**, issued December 22, 2005.

APPROVED:



Tony Fulton  
Tax Commissioner

June 9, 2017