

Filing Instructions for the July 2025 Release of

**Mertens Law of Federal Income Taxation
Rulings Volume Update**

FILING INSTRUCTIONS:

1. Turn to the *front* of the volume

Discard:

Title page through v

Insert:

Title page through v

What Your Set Should Include--
Page 1

What Your Set Should Include--Page 1

Classifications-Page 1 to
Classifications-Page 7

Classifications-Page 1 to
Classifications-Page 10

2. Turn to the *Code-Rulings Table* tab

Discard:

Code-Rulings Table--Page 1 to
Code-Rulings Table--Page 2

Insert:

Code-Rulings Table--Page 1 to
Code-Rulings Table--Page 2

3. Turn to the *Code-Procedures Table* tab

Discard:

Code-Procedures Table--Page 1 to
Code-Procedures Table--Page 2

Insert:

Code-Procedures Table--Page 1 to
Code-Procedures Table--Page 3

(over please for more detailed filing instructions)



Please send questions and comments regarding *Mertens Law of Federal Income Taxation* to:
Customer Service: 1-800-328-4880
FAX: 1-800-340-9378

(Rulings Volume Update, July 2025)

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FILING INSTRUCTIONS (continued)

4. Turn to the *Rulings Status Table* tab

Discard:

Rul Status Table-Page 1

Insert:

Rul Status Table-Page 1

5. Turn to the *Cumulative Bulletin Citations Revenue Rulings* tab

Discard:

Rul-CB Table-Page 1

Insert:

Rul-CB Table-Page 1

6. Turn to the *Cumulative Bulletin Citations Revenue Procedures* tab

Discard:

Proc-CB Table-Page 1

Insert:

Proc-CB Table-Page 1

7. Turn to the *Revenue Rulings* tab

Discard:

None

Insert:

Mertens Rev. Rul., Page 2025-125 to
Mertens Rev. Rul., Page 2025-201
(insert at end of current material)

8. Turn to the *Revenue Procedures* tab

Discard:

None

Insert:

Mertens Rev. Proc., Page 2025-637 to
Mertens Rev. Proc., Page 2025-1357
(insert at end of current material)

Thank you for subscribing to **Mertens Law of Federal Income Taxation.**

July 2025
Rulings and Regulations Volumes Update for

Mertens Law of Federal Income Taxation

We are pleased to present subscribers of the Rulings volumes of *Mertens Law of Federal Income Taxation* with the July 2025 quarterly update. The update will help you keep up with the latest Revenue Rulings and Revenue Procedures issued. Updates to the status tables in the *Mertens* Rulings binder are also made in this update.

We are also pleased to present subscribers of the Regulations volumes of *Mertens Law of Federal Income Taxation* with the July 2025 update for the Regulations volumes. The update will help you keep up with the latest final, temporary, and proposed tax regulations. Also included are updates to the finding aids and status tables in the *Mertens, Federal Tax Regulations Current Developments and Status Tables* volume.

Subscribers will only receive the update associated with their subscription. Separate filing instructions are included in this shipment. Please see the "What Your Set Should Include" lists in the *Mertens Federal Tax Regulations Current Developments and Status Tables* binder, and in the *Mertens Rulings* binder to confirm what your set should include.

Thank you for subscribing to *Mertens Law of Federal Income Taxation*.

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