

**Rev. Proc. 2009-4**

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**SECTION 1. WHAT IS THE PURPOSE OF THIS REVENUE PROCEDURE?**

This revenue procedure explains how the Internal Revenue Service gives guidance to taxpayers on issues under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division. It explains the kinds of guidance and the manner in which guidance is requested by taxpayers and provided by the Service. A sample format of a request for a letter ruling is provided in Appendix A.

**SECTION 2. WHAT CHANGES HAVE BEEN MADE TO REV. PROC. 2008-4?**

.01 This revenue procedure is a general update of Rev. Proc. 2008-4, 2008-1 I.R.B. 121, which contains the Service’s general procedures for employee plans and exempt organizations letter ruling requests. Most of the changes to Rev. Proc. 2008-4 involve minor revisions, such as updating citations to other revenue procedures.

.02 An additional ruling area for EO Technical is added as section 6.01(7).

.03 Section 9.04(3) is revised by adding an address for EO determination letter requests that are not subject to a user fee, and by changing the P.O. Box address for EP and EO determination letter requests that are subject to a user fee.

**SECTION 3. IN WHAT FORM IS GUIDANCE PROVIDED BY THE COMMISSIONER, TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION?**

**In general**

.01 The Service provides guidance in the form of letter rulings, closing agreements, compliance statements, determination letters, opinion letters, advisory letters, information letters, revenue rulings, and oral advice.

**Letter ruling**

.02 A “letter ruling” is a written statement issued to a taxpayer by the Service’s Employee Plans Technical office or Exempt Organizations Technical office that interprets and applies the tax laws or any nontax laws applicable to employee benefit plans and exempt organizations to the taxpayer’s specific set of facts. Once issued, a letter ruling may be revoked or modified for any number of reasons, as explained in section 13 of this revenue procedure, unless it is accompanied by a “closing agreement.”

**Closing agreement**

.03 A closing agreement is a final agreement between the Service and a taxpayer on a specific issue or liability. It is entered into under the authority in § 7121 and is final unless fraud, malfeasance, or misrepresentation of a material fact can be shown.

A closing agreement prepared in an office under the responsibility of the Commissioner, TE/GE, may be based on a ruling that has been signed by the Commissioner, TE/GE, or the

Commissioner, TE/GE's, delegate that says that a closing agreement will be entered into on the basis of the ruling letter.

A closing agreement may be entered into when it is advantageous to have the matter permanently and conclusively closed, or when a taxpayer can show that there are good reasons for an agreement and that making the agreement will not prejudice the interests of the Government. In appropriate cases, taxpayers may be asked to enter into a closing agreement as a condition to the issuance of a letter ruling.

If, in a single case, a closing agreement is requested for each person in a class of taxpayers, separate agreements are entered into only if the class consists of 25 or fewer taxpayers. However, if the issue and holding are identical for the class and there are more than 25 taxpayers in the class, a "mass closing agreement" will be entered into with the taxpayer who is authorized by the others to represent the class.

In appropriate cases, a closing agreement may be made with sponsors of master and prototype plans.

A closing agreement may also be entered into with respect to retirement plan failures corrected under the Audit Closing Agreement Program of the Employee Plans Compliance Resolution System (EPCRS), as set forth in Rev. Proc. 2008-50, 2008-35 I.R.B. 464.

#### **Determination letter**

.04 A "determination letter" is a written statement issued to a taxpayer by the Service's EO Determinations or EP Determinations office that applies the principles and precedents previously announced to a specific set of facts. It is issued only when a determination can be made based on clearly established rules in the statute, a tax treaty, or the regulations, or based on a conclusion in a revenue ruling, opinion, or court decision published in the Internal Revenue Bulletin that specifically answers the questions presented.

The Manager, EP Determinations, issues determination letters involving §§ 401, 403(a), 409, and 4975(e)(7) as provided in Rev. Proc. 2009-6, page 189, this Bulletin.

#### **Opinion letter**

.05 An "opinion letter" is a written statement issued by Employee Plans Rulings and Agreements to a sponsor as to the acceptability (for purposes of §§ 401 and 501(a)) of the form of a master or prototype plan and any related trust or custodial account under §§ 401, 403(a), and 501(a), or as to the conformance of a prototype trust, custodial account, or individual annuity with the requirements of § 408(a), (b), or (k), as applicable. *See*, Rev. Proc. 2005-16, 2005-1 C.B. 674. *See also* Rev. Proc. 91-44, 1991-2 C.B. 733, and Rev. Proc. 92-38, 1992-1 C.B. 859.

#### **Information letter**

.06 An "information letter" is a statement issued either by the Director, Employee Plans Rulings and Agreements or the Director, Exempt Organizations Rulings and Agreements. It calls attention to a well-established interpretation or principle of tax law (including a tax treaty) without applying it to a specific set of facts. To the extent resources permit, an information letter may be issued if the taxpayer's inquiry indicates a need for general information or if the taxpayer's request does not meet the requirements of this revenue procedure and the Service thinks general information will help the taxpayer. The taxpayer should provide a daytime telephone number with the taxpayer's request for an information letter. Requests for information letters should be sent to the address stated in section 9.04(2) of this revenue procedure. The requirements of section 9.02 of this revenue procedure are not applicable to information letters. An information letter is advisory only and has no binding effect on the Service.

#### **Revenue ruling**

.07 A "revenue ruling" is an interpretation by the Service that has been published in the Internal Revenue Bulletin. It is the conclusion of the Service on how the law is applied to a specific set of facts. Revenue rulings are published for the information and guidance of taxpayers, Service personnel, and other interested parties.

Because each revenue ruling represents the conclusion of the Service regarding the application of law to the entire statement of facts involved, taxpayers, Service personnel, and other concerned parties are cautioned against reaching the same conclusion in other cases unless the

facts and circumstances are substantially the same. They should consider the effect of subsequent legislation, regulations, court decisions, revenue rulings, notices, and announcements. *See Rev. Proc. 89-14, 1989-1 C.B. 814*, which states the objectives of and standards for the publication of revenue rulings and revenue procedures in the Internal Revenue Bulletin.

## Oral guidance

.08

### **(1) No oral rulings and no written rulings in response to oral requests.**

The Service does not orally issue letter rulings or determination letters, nor does it issue letter rulings or determination letters in response to oral requests from taxpayers. However, Service employees ordinarily will discuss with taxpayers or their representatives inquiries regarding whether the Service will rule on particular issues and questions relating to procedural matters about submitting requests for letter rulings, determination letters, and requests for recognition of exempt status for a particular organization.

### **(2) Discussion possible on substantive issues.**

At the discretion of the Service, and as time permits, substantive issues may also be discussed. However, such a discussion will not be binding on the Service, and cannot be relied on as a basis for obtaining retroactive relief under the provisions of § 7805(b).

Substantive tax issues involving the taxpayer that are under examination, in appeals, or in litigation will not be discussed by Service employees not directly involved in the examination, appeal, or litigation of the issues unless the discussion is coordinated with those Service employees who are directly involved in the examination, appeal, or litigation of the issues. The taxpayer or the taxpayer's representative ordinarily will be asked whether the oral request for guidance or information relates to a matter pending before another office of the Service.

If a tax issue is not under examination, in appeals, or in litigation, the tax issue may be discussed even though the issue is affected by a nontax issue pending in litigation.

A taxpayer may seek oral technical guidance from a taxpayer service representative in TE/GE Customer Account Services when preparing a return or report. Oral guidance is advisory only, and the Service is not bound to recognize it, for example, in the examination of the taxpayer's return.

The Service does not respond to letters seeking to confirm the substance of oral discussions, and the absence of a response to such a letter is not confirmation of the substance of the letter.

## Nonbank trustee requests

.09 In order to receive approval to act as a nonbank custodian of plans qualified under § 401(a) or accounts described in § 403(b)(7), and as a nonbank trustee or nonbank custodian for individual retirement arrangements (IRAs) established under § 408(a), (b), or (h), or for a Coverdell educational savings account established under § 530 or an Archer medical savings account established under § 220, or a Health Savings Account under § 223, a written application must be filed that demonstrates how the applicant complies with the requirements of § 1.408-2(e)(2) through (5) of the Income Tax Regulations.

The Service must have clear and convincing proof in its files that the requirements of the regulations are met. If there is a requirement that the applicant feels is not applicable, the application must provide clear and convincing proof that such requirement is not germane to the manner in which the applicant will administer any trust or custodial account. *See*, § 1.408-2(e)(6).

The completed application should be sent to:

Internal Revenue Service  
Commissioner, TE/GE  
Attention: SE:T:EP:RA  
P.O. Box 27063  
McPherson Station  
Washington, DC 20038

Section 6.01(8) of Rev. Proc. 2009–8, page 229, this Bulletin, imposes a user’s fee for anyone applying for approval to become a nonbank trustee or custodian.

## **Compliance Statement**

.10 A compliance statement is a binding written agreement between the Service and a taxpayer with respect to certain retirement plan failures identified by a taxpayer in a voluntary submission under the Voluntary Correction Program of the EPCRS (see Rev. Proc. 2008–50). The compliance statement addresses the failures identified in the VCP submission, the terms of correction, including any revision of administrative procedures, and the time period within which proposed corrections must be implemented. A compliance statement is conditioned on (i) there being no misstatement or omission of material facts in connection with the submission, and (ii) the implementation of the specific corrections and satisfaction of any other conditions in the compliance statement.

## **SECTION 4. ON WHAT ISSUES MAY TAXPAYERS REQUEST WRITTEN GUIDANCE UNDER THIS PROCEDURE?**

Taxpayers may request letter rulings, information letters and closing agreements on issues within the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division under this revenue procedure. The Service issues letter rulings to answer written inquiries of individuals and organizations about their status for tax purposes and the tax effects of their acts or transactions when appropriate in the interest of sound tax administration.

Taxpayers also may request determination letters that relate to Code sections under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division. *See* Rev. Proc. 2009–6, this Bulletin.

## **SECTION 5. ON WHAT ISSUES MUST WRITTEN GUIDANCE BE REQUESTED UNDER DIFFERENT PROCEDURES?**

### **Determination letters**

.01 The procedures for obtaining determination letters involving §§ 401, 403(a), 409, and 4975(e)(7), and the status for exemption of any related trusts or custodial accounts under § 501(a) are contained in Rev. Proc. 2009–6, this Bulletin.

### **Master and prototype plans and volume submitter plans**

.02 The procedures for obtaining opinion letters for master and prototype plans and any related trusts or custodial accounts under §§ 401(a), 403(a) and 501(a) and advisory letters for volume submitter plans are contained in Rev. Proc. 2005–16. The procedures for obtaining opinion letters for prototype trusts, custodial accounts or annuities under § 408(a) or (b) are contained in Rev. Proc. 87–50, as modified by Rev. Proc. 92–38 and Rev. Proc. 2002–10, 2002–1 C.B. 401. The procedures for obtaining opinion letters for prototype trusts under § 408(k) are contained in Rev. Proc. 87–50, as modified by Rev. Proc. 91–44 (as modified by Rev. Proc. 2009–8) and Rev. Proc. 2002–10. The procedures for obtaining opinion letters for SIMPLE IRAs under § 408(p) are contained in Rev. Proc. 97–29, 1997–1 C.B. 698. The procedures for obtaining opinion letters for Roth IRAs under § 408A are contained in Rev. Proc. 98–59, 1998–2 C.B. 727.

### **Closing agreement program for defined contribution plans that purchased GICs or GACs**

.03 Rev. Proc. 95–52, 1995–2 C.B. 439, restates and extends for an indefinite period the closing agreement program for defined contribution plans that purchased guaranteed investment contracts (GICs) or group annuity contracts (GACs) from troubled life insurance companies.

### **Employee Plans Compliance Resolution System**

.04 The procedures for obtaining compliance statements, etc., for certain failures of plans qualified under § 401(a), § 403(b) plans, SEPs and § 457 plans under the Employee Plans Compliance Resolution System (EPCRS) are contained in Rev. Proc. 2008–50.

### **Chief Counsel**

.05 The procedures for obtaining rulings, closing agreements, and information letters on issues within the jurisdiction of the Chief Counsel are contained in Rev. Proc. 2009–1, page 1, this Bulletin, including tax issues involving interpreting or applying the federal tax laws and income tax treaties relating to international transactions.

**Alcohol, tobacco, and firearms taxes**

.06 The procedures for obtaining letter rulings, etc., that apply to federal alcohol, tobacco, and firearms taxes under subtitle E of the Internal Revenue Code are under the jurisdiction of the Alcohol and Tobacco Tax and Trade Bureau within the Treasury Department.

**SECTION 6. UNDER WHAT CIRCUMSTANCES DOES THE/GE ISSUE LETTER RULINGS?**

**In exempt organizations matters**

.01 In exempt organizations matters, the Exempt Organizations Technical Office issues letter rulings on proposed transactions and on completed transactions if the request is submitted before the return is filed for the year in which the transaction that is the subject of the request was completed. Exempt Organizations Technical issues letter rulings involving:

- (1) Organizations exempt from tax under § 501, including private foundations;
- (2) Organizations described in § 170(b)(1)(A) (except clause (v));
- (3) Political organizations described in § 527;
- (4) Qualified tuition programs described in § 529 other than state run programs;
- (5) Trusts described in § 4947(a);
- (6) Other matters including issues under §§ 501 through 514, 4911, 4912, 4940 through 4948, 4955, 4958, 4976, 6033, 6104, 6113, and 6115.
- (7) Harassment campaign rulings described in § 6104(d).

**In employee plans matters**

.02 In employee plans matters, the Employee Plans Technical Office issues letter rulings on proposed transactions and on completed transactions either before or after the return is filed. Employee Plans Technical issues letter rulings involving:

- (1) §§ 72, 101(d), 219, 381(c)(11), 402, 403(b), 404, 408, 408A, 412, 414(e), 419, 419A, 511 through 514, 4971, 4972, 4973, 4974, 4978, 4979, and 4980;
- (2) Waiver of the minimum funding standard (*See* Rev. Proc. 2004–15, 2004–1 C.B. 490), and changes in funding methods and actuarial assumptions under § 412(c)(5);
- (3) Waiver of the liquidity shortfall (as that term is defined in § 412(m)(5)) excise tax under § 4971(f)(4);
- (4) Waiver under § 4980F(c)(4) of all or part of the excise tax imposed for failure to satisfy the notice requirements described in § 4980F(e);
- (5) Whether a plan amendment is reasonable and provides for only *de minimis* increases in plan liabilities in accordance with §§ 401(a)(33) and 412(f)(2)(A) of the Code (*See* Rev. Proc. 79–62, 1979–2 C.B. 576);
- (6) A change in the plan year of an employee retirement plan and the trust year of a tax-exempt employees' trust (*See* Rev. Proc. 87–27, 1987–1 C.B. 769);
- (7) The tax consequences of prohibited transactions under §§ 503 and 4975;
- (8) Whether individual retirement accounts established by employers or associations of employees meet the requirements of § 408(c). (*See* Rev. Proc. 87–50 (as modified by Rev. Proc. 2009–8) and Rev. Proc. 92–38 (as modified by Rev. Proc. 98–59 and Rev. Proc. 2002–10));
- (9) With respect to employee stock ownership plans and tax credit employee stock ownership plans, §§ 409(l), 409(m), and 4975(d)(3). Other subsections of §§ 409 and 4975(e)(7) involve qualification issues within the jurisdiction of EP Determinations.



(10) Where the Commissioner, Tax Exempt and Government Entities Division has authority to grant extensions of certain periods of time within which the taxpayer must perform certain transactions (for example, the 90-day period for reinvesting in employer securities under § 1.46-8(e)(10) of the regulations), the taxpayer's request for an extension of such time period must be postmarked (or received, if hand delivered to the headquarters office) no later than the expiration of the original time period. Thus, for example, a request for an extension of the 90-day period under § 1.46-8(e)(10) must be made before the expiration of this period. However, see section 6.04 below with respect to elections under § 301.9100-1 of the Procedure and Administration Regulations.

#### **In qualifications matters**

.03 The Employee Plans Technical office ordinarily will not issue letter rulings on matters involving a plan's qualified status under §§ 401 through 420 and § 4975(e)(7). These matters are generally handled by the Employee Plans Determinations program as provided in Rev. Proc. 2009-6, this Bulletin, Rev. Proc. 93-10 and Rev. Proc. 93-12. Although the Employee Plans Technical office will not ordinarily issue rulings on matters involving plan qualification, a ruling may be issued where, (1) the taxpayer has demonstrated to the Service's satisfaction that the qualification issue involved is unique and requires immediate guidance, (2) as a practical matter, it is not likely that such issue will be addressed through the determination letter process, and (3) the Service determines that it is in the interest of good tax administration to provide guidance to the taxpayer with respect to such qualification issue.

#### **Request for extension of time for making an election or for other relief under § 301.9100-1 of the Procedure and Administration Regulations**

.04 Employee Plans Technical or Exempt Organizations Technical will consider a request for an extension of time for making an election or other application for relief under § 301.9100-1 of the Procedure and Administration Regulations even if submitted after the return covering the issue presented in the § 301.9100-1 request has been filed and even if submitted after an examination of the return has begun or after the issues in the return are being considered by an appeals office or a federal court. In such a case, EP or EO Technical will notify the Director, EP or EO Examinations.

Except for those requests pertaining to applications for recognition of exemption, § 301.9100-1 requests, even those submitted after the examination of the taxpayer's return has begun, are letter ruling requests and therefore should be submitted pursuant to this revenue procedure, and require payment of the applicable user fee, referenced in section 9.02(14) of this revenue procedure. In addition, the taxpayer must include the information required by § 301.9100-3(e).

However, an election made pursuant to § 301.9100-2 is not a letter ruling and does not require payment of any user fee. *See* § 301.9100-2(d). Such an election pertains to an automatic extension of time under § 301.9100-1.

#### **Issuance of a letter ruling before the issuance of a regulation or other published guidance**

.05 Unless the issue is covered by section 8 of this procedure, a letter ruling may be issued before the issuance of a temporary or final regulation or other published guidance that interprets the provisions of any act under the following conditions:

**(1) Answer is clear or is reasonably certain.** If the letter ruling request presents an issue for which the answer seems clear by applying the statute to the facts or for which the answer seems reasonably certain but not entirely free from doubt, a letter ruling will be issued.

**(2) Answer is not reasonably certain.** The Service will consider all letter ruling requests and use its best efforts to issue a letter ruling even if the answer does not seem reasonably certain where the issuance of a letter ruling is in the best interest of tax administration.

**(3) Issue cannot be readily resolved before a regulation or any other published guidance is issued.** A letter ruling will not be issued if the letter ruling request presents an issue that cannot be readily resolved before a regulation or any other published guidance is issued.

#### **Issues in prior return**

.06 The Service ordinarily does not issue rulings if, at the time the ruling is requested, the identical issue is involved in the taxpayer's return for an earlier period, and that issue—

(1) is being examined by the Director, EP or EO Examinations,

(2) is being considered by an appeals office,

(3) is pending in litigation in a case involving the taxpayer or related taxpayer, or

(4) has been examined by the Director, EP or EO Examinations or considered by an appeals office, and the statutory period of limitation has not expired for either assessment or filing a claim for a refund or a closing agreement covering the issue of liability has not been entered into by the Director, EP or EO Rulings and Agreements or by an appeals office.

If a return dealing with an issue for a particular year is filed while a request for a ruling on that issue is pending, EP or EO Technical will issue the ruling unless it is notified by the taxpayer that an examination of that issue or the identical issue on an earlier year's return has been started by the Director, EP or EO Examinations. *See* section 9.05. However, even if an examination has begun, EP or EO Technical ordinarily will issue the letter ruling if the Director, EP or EO Examinations agrees, by memorandum, to permit the ruling to be issued.

**Generally not to business associations or groups**

.07 EP or EO Technical does not issue letter rulings to business, trade, or industrial associations or to similar groups concerning the application of the tax laws to members of the group. But groups and associations may submit suggestions of generic issues that would be appropriately addressed in revenue rulings. *See* Rev. Proc. 89-14, which states objectives of, and standards for, the publication of revenue rulings and revenue procedures in the Internal Revenue Bulletin.

EP or EO Technical, however, may issue letter rulings to groups or associations on their own tax status or liability if the request meets the requirements of this revenue procedure.

**Generally not to foreign governments**

.08 EP or EO Technical does not issue letter rulings to foreign governments or their political subdivisions about the U.S. tax effects of their laws. However, EP or EO Technical may issue letter rulings to foreign governments or their political subdivisions on their own tax status or liability under U.S. law if the request meets the requirements of this revenue procedure.

**Generally not on federal tax consequences of proposed legislation**

.09 EP or EO Technical does not issue letter rulings on a matter involving the federal tax consequences of any proposed federal, state, local, municipal, or foreign legislation. EP or EO Technical, however, may provide general information in response to an inquiry.

**Not on certain matters under § 53.4958-6 of the Foundation and Similar Excise Taxes Regulations**

.10 EO Technical does not issue letter rulings as to whether a compensation or property transaction satisfies the rebuttable presumption that the transaction is not an excess benefit transaction as described in § 53.4958-6 of the Foundation and Similar Excise Taxes Regulations.

**Not on stock options**

.11 EP Technical does not issue letter rulings on the income tax (including unrelated business income tax) or excise tax consequences of the contribution of stock options to, or their subsequent exercise from, plans described in Part I of Subchapter D of Subtitle A of the Code.

**Generally not on EO joint venture with a for-profit organization**

.12 With the exception of when the issue is present in an initial application for recognition of exemption, EO Technical does not issue letter rulings as to whether a joint venture with a for-profit organization affects an organization's exempt status or results in unrelated business income.

**Not on qualification of state run programs under § 529**

.13 EO Technical will not issue letter rulings as to whether a state run tuition program qualifies under § 529.

**Not on UBIT issues involving certain investments of a charitable lead trust**

.14 EO Technical will not issue letter rulings pertaining to unrelated business income tax issues arising when charitable lead trust assets are invested with charitable organizations.

**Not on issues under § 4965**

.15 The Service will not issue letter rulings under § 4965, as added by section 516 of the Tax Increase Prevention and Reconciliation Act of 2005, before the issuance of temporary or final regulations or other published guidance that interprets the provision.

**Not on issues under § 4966 or § 4967**

.16 EO Technical will not issue letter rulings under § 4966 or § 4967, as added by section 1231 of the Pension Protection Act of 2006, before the issuance of temporary or final regulations or other published guidance that interprets these provisions.

**Not on issues under § 507, § 4941 or § 4945**

.17 EO Technical will not issue letter rulings under § 507, § 4941 or § 4945 pertaining to the tax consequences of the termination of a charitable remainder trust (as defined in § 664) before the end of the trust term as defined in the trust's governing instrument in a transaction in which the trust beneficiaries receive their actuarial shares of the value of the trust assets.

**SECTION 7. UNDER WHAT CIRCUMSTANCES DOES EP OR EO DETERMINATIONS ISSUE DETERMINATION LETTERS?**

**Circumstances under which determination letters are issued**

.01 Employee Plans or Exempt Organizations Determinations issues determination letters only if the question presented is specifically answered by a statute, tax treaty, or regulation, or by a conclusion stated in a revenue ruling, opinion, or court decision published in the Internal Revenue Bulletin.

**In general**

.02 In employee plans and exempt organizations matters, the EP or EO Determinations office issues determination letters in response to taxpayers' written requests on completed transactions. However, see section 13.08 of this revenue procedure. A determination letter usually is not issued for a question concerning a return to be filed by the taxpayer if the same question is involved in a return under examination.

In situations involving continuing transactions, such as whether an ongoing activity is an unrelated trade or business, EP or EO Technical would issue a ruling covering future tax periods and periods for which a return had not yet been filed.

EP or EO Determinations does not issue determination letters on the tax consequences of proposed transactions, except as provided in sections 7.03 and 7.04 below.

Under no circumstances will EP or EO Determinations issue a determination letter unless it is clearly shown that the request concerns a return that has been filed or is required to be filed.

**In employee plans matters**

.03 In employee plans matters, the Employee Plans Determinations office issues determination letters on the qualified status of employee plans under §§ 401, 403(a), 409 and 4975(e)(7), and the exempt status of any related trust under § 501. *See* Rev. Proc. 2009-6, this Bulletin.

**In exempt organizations matters**

.04 In exempt organizations matters, the Exempt Organizations Determinations office issues determination letters involving:

(1) Initial qualification for exempt status of organizations described in §§ 501 and 521 to the extent provided in Rev. Proc. 2008-9, 2008-2 I.R.B. 258.

(2) Updated exempt status letter to reflect changes to an organization's name or address, or to replace a lost exempt status letter, but not to approve or disapprove any completed transaction or the effect of changes in activities on exempt status, except in the situations specifically listed in paragraphs (3) through (12) below;

(3) Classification of private foundation status as provided in Rev. Proc. 76-34, 1976-2 C.B. 656;

(4) Reclassification of private foundation status, including private operating foundation status;

(5) Recognition of unusual grants to certain organizations under §§ 170(b)(1)(A)(vi) and 509(a)(2);

- (6) Requests for relief under § 301.9100-1 of the Procedure and Administration Regulations in connection with applications for recognition of exemption;
- (7) Advance approval of terminations under § 507(b)(1)(B);
- (8) Whether certain organizations qualify as exempt operating foundations described in § 4940(d);
- (9) Advance approval of certain set-asides described in § 4942(g)(2);
- (10) Advance approval under § 4945 of organizations' grant making procedures;
- (11) Advance approval of voter registration activities described in § 4945(f); and
- (12) Whether an organization is exempt from filing annual information returns under § 6033 as provided in Rev. Procs. 83-23, 1983-1 C.B. 687, 95-48, 1995-2 C.B. 418, and 96-10, 1996-1 C.B. 577;

**Circumstances under which determination letters are not issued**

.05 EP or EO Determinations will not issue a determination letter in response to any request if—

- (1) it appears that the taxpayer has directed a similar inquiry to EP or EO Technical;
- (2) the same issue involving the same taxpayer or a related taxpayer is pending in a case in litigation or before an appeals office;
- (3) the determination letter is requested by an industry, trade association, or similar group on behalf of individual taxpayers within the group (other than subordinate organizations covered by a group exemption letter); or
- (4) the request involves an industry-wide problem.

**Requests involving returns already filed**

.06 A request received by the Service on a question concerning a return that is under examination, will be, in general, considered in connection with the examination of the return. If a response is made to the request before the return is examined, it will be considered a tentative finding in any later examination of that return.

**Attach a copy of determination letter to taxpayer's return**

.07 A taxpayer who, before filing a return, receives a determination letter about any transaction that has been consummated and that is relevant to the return being filed should attach a copy of the determination letter to the return when it is filed.

**Review of determination letters**

.08 Determination letters issued under sections 7.02 through 7.04 of this revenue procedure are not reviewed by EP or EO Technical before they are issued. If a taxpayer believes that a determination letter of this type is in error, the taxpayer may ask EP or EO Determinations to reconsider the matter or to request technical advice from EP or EO Technical as explained in Rev. Proc. 2009-5, page 161, this Bulletin.

(1) In employee plans matters, the procedures for review of determination letters relating to the qualification of employee plans involving §§ 401 and 403(a) are provided in Rev. Proc. 2009-6.

(2) In exempt organizations matters, the procedures for the review of determination letters relating to the exemption from federal income tax of certain organizations under §§ 501 and 521 are provided in Rev. Proc. 2008-9.

**SECTION 8. UNDER WHAT CIRCUMSTANCES DOES THE SERVICE HAVE DISCRETION TO ISSUE LETTER RULINGS AND DETERMINATION LETTERS?**

**Ordinarily not in certain areas because of factual nature of the problem**

.01 The Service ordinarily will not issue a letter ruling or determination letter in certain areas because of the factual nature of the problem involved or because of other reasons. The Service may decline to issue a letter ruling or a determination letter when appropriate in the interest of sound tax administration or on other grounds whenever warranted by the facts or circumstances of a particular case.

**No “comfort” letter rulings**

.02 No letter ruling will be issued with respect to an issue that is clearly and adequately addressed by statute, regulations, decision of a court of appropriate jurisdiction, revenue ruling, revenue procedure, notice or other authority published in the Internal Revenue Bulletin. Instead of issuing a letter ruling, the Service may, when it is considered appropriate and in the best interests of the Service, issue an information letter calling attention to well-established principles of tax law.

**Not on alternative plans or hypothetical situations**

.03 A letter ruling or a determination letter will not be issued on alternative plans of proposed transactions or on hypothetical situations.

**Ordinarily not on part of an integrated transaction**

.04 The Service ordinarily will not issue a letter ruling on only part of an integrated transaction. If, however, a part of a transaction falls under a no-rule area, a letter ruling on other parts of the transaction may be issued. Before preparing the letter ruling request, a taxpayer should call the office having jurisdiction for the matters on which the taxpayer is seeking a letter ruling to discuss whether the Service will issue a letter ruling on part of the transaction.

**Not on partial terminations of employee plans**

.05 The Service will not issue a letter ruling on the partial termination of an employee plan. Determination letters involving the partial termination of an employee plan may be issued.

**Law requires ruling letter**

.06 The Service will issue rulings on prospective or future transactions if the law or regulations require a determination of the effect of a proposed transaction for tax purposes.

**Issues under consideration by PBGC or DOL**

.07 A letter ruling or determination letter relating to an issue that is being considered by the Pension Benefit Guaranty Corporation (PBGC) or the Department of Labor (DOL), and involves the same taxpayer, shall be issued at the discretion of the Service.

**Cafeteria plans**

.08 The Service does not issue letter rulings or determination letters on whether a cafeteria plan satisfies the requirements of § 125. *See also* Rev. Proc. 2009–3, also in this Bulletin, for areas under the jurisdiction of the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities) involving cafeteria plans in which advance rulings or determination letters will not be issued.

**Determination letters**

.09 *See* section 3.02 of Rev. Proc. 2009–6 for employee plans matters on which determination letters will not be issued.

**Domicile in a foreign jurisdiction**

.10

(1) The Service is ordinarily unwilling to rule in situations where a taxpayer or a related party is domiciled or organized in a foreign jurisdiction with which the United States does not have an effective mechanism for obtaining tax information with respect to civil tax examinations and criminal investigations, which would preclude the Service from obtaining information located in such jurisdiction that is relevant to the analysis or examination of the tax issues involved in the ruling request.

(2) The provisions of subsection 8.10(1) above shall not apply if the taxpayer or affected related party (a) consents to the disclosure of all relevant information requested by the Service in processing the ruling request or in the course of an examination to verify the accuracy of

the representations made and to otherwise analyze or examine the tax issues involved in the ruling request, and (b) waives all claims to protection of bank and commercial secrecy laws in the foreign jurisdiction with respect to the information requested by the Service. In the event the taxpayer's or related party's consent to disclose relevant information or to waive protection of bank or commercial secrecy is determined by the Service to be ineffective or of no force and effect, then the Service may retroactively rescind any ruling rendered in reliance on such consent.

**Employee Stock Ownership Plans** .11

(1) The Service does not issue a letter ruling on whether or not the renewal, extension or refinancing of an exempt loan satisfies the requirements of § 4975(d)(3) of the Internal Revenue Code.

(2) The Service does not issue a letter ruling on whether the pre-payment of ESOP loans satisfies the requirements of § 4975(d)(3) other than with respect to plan termination.

**Governmental Plans** .12 The Service does not issue a letter ruling on whether or not a plan is a governmental plan under § 414(d).

**SECTION 9. WHAT ARE THE  
GENERAL INSTRUCTIONS  
FOR REQUESTING  
LETTER RULINGS AND  
DETERMINATION LETTERS?**

**In general**

.01 This section explains the general instructions for requesting letter rulings and determination letters on all matters. Requests for letter rulings and determination letters require the payment of the applicable user fee discussed in section 9.02(14) of this revenue procedure.

Specific and additional instructions also apply to requests for letter rulings and determination letters on certain matters. Those matters are listed in section 10 of this revenue procedure followed by a reference (usually to another revenue procedure) where more information can be obtained.

**Certain information required in  
all requests** .02

**Facts**

**(1) Complete statement of facts and other information.** Each request for a letter ruling or a determination letter must contain a complete statement of all facts relating to the transaction. These facts include—

(a) names, addresses, telephone numbers, and taxpayer identification numbers of all interested parties. (The term “all interested parties” does not mean all shareholders of a widely held corporation requesting a letter ruling relating to a reorganization, or all employees where a large number may be involved.);

(b) a complete statement of the business reasons for the transaction; and

(c) a detailed description of the transaction.

The Service will usually not rule on only one step of a larger integrated transaction. *See* section 8.04 of this revenue procedure. However, if such a letter ruling is requested, the facts, circumstances, true copies of relevant documents, etc., relating to the entire transaction must be submitted.

**Documents**

**(2) Copies of all contracts, wills, deeds, agreements, instruments, plan documents, and other documents.** True copies of all contracts, wills, deeds, agreements, instruments, plan documents, trust documents, proposed disclaimers, and other documents pertinent to the transaction must be submitted with the request.

Each document, other than the request, should be labelled alphabetically and attached to the request in alphabetical order. Original documents, such as contracts, wills, etc., should not be submitted because they become part of the Service's file and will not be returned.

#### **Analysis of material facts**

**(3) Analysis of material facts.** All material facts in documents must be included rather than merely incorporated by reference, in the taxpayer's initial request or in supplemental letters. These facts must be accompanied by an analysis of their bearing on the issue or issues, specifying the provisions that apply.

#### **Same issue in an earlier return**

**(4) Statement regarding whether same issue is in an earlier return.** The request must state whether, to the best of the knowledge of both the taxpayer and the taxpayer's representatives, the same issue is in an earlier return of the taxpayer (or in a return for any year of a related taxpayer within the meaning of § 267, or of a member of an affiliated group of which the taxpayer is also a member within the meaning of § 1504).

If the statement is affirmative, it must specify whether the issue—

(a) is being examined by the Service;

(b) has been examined and if so, whether or not the statutory period of limitations has expired for either assessing tax or filing a claim for refund or credit of tax;

(c) has been examined and if so, whether or not a closing agreement covering the issue or liability has been entered into by the Service;

(d) is being considered by an appeals office in connection with a return from an earlier period;

(e) has been considered by an appeals office in connection with a return from an earlier period and if so, whether or not the statutory period of limitations has expired for either assessing tax or filing a claim for refund or credit of tax;

(f) has been considered by an appeals office in connection with a return from an earlier period and whether or not a closing agreement covering the issue or liability has been entered into by an appeals office;

(g) is pending in litigation in a case involving the taxpayer or a related taxpayer; or

(h) in employee plans matters, is being considered by the Pension Benefit Guaranty Corporation or the Department of Labor.

#### **Same or similar issue previously submitted or currently pending**

**(5) Statement regarding whether same or similar issue was previously ruled on or requested, or is currently pending.** The request must also state whether, to the best of the knowledge of both the taxpayer and the taxpayer's representatives—

(a) the Service previously ruled on the same or similar issue for the taxpayer (or a related taxpayer within the meaning of § 267, or a member of an affiliated group of which the taxpayer is also a member within the meaning of § 1504) or a predecessor;

(b) the taxpayer, a related taxpayer, a predecessor, or any representatives previously submitted the same or similar issue to the Service but withdrew the request before a letter ruling or determination letter was issued;

(c) the taxpayer, a related taxpayer, or a predecessor previously submitted a request involving the same or a similar issue that is currently pending with the Service; or

(d) at the same time as this request, the taxpayer or a related taxpayer is presently submitting another request involving the same or a similar issue to the Service.

If the statement is affirmative for (a), (b), (c), or (d) of this section 9.02(5), the statement must give the date the request was submitted, the date the request was withdrawn or ruled on, if applicable, and other details of the Service's consideration of the issue.

**Statement of authorities supporting taxpayer's views**

**(6) Statement of supporting authorities.** If the taxpayer advocates a particular conclusion, an explanation of the grounds for that conclusion and the relevant authorities to support it must also be included. Even if not advocating a particular tax treatment of a proposed transaction, the taxpayer must still furnish views on the tax results of the proposed transaction and a statement of relevant authorities to support those views.

In all events, the request must include a statement of whether the law in connection with the request is uncertain and whether the issue is adequately addressed by relevant authorities.

**Statement of authorities contrary to taxpayer's views**

**(7) Statement of contrary authorities.** The taxpayer is also encouraged to inform the Service about, and discuss the implications of, any authority believed to be contrary to the position advanced, such as legislation (or pending legislation), tax treaties, court decisions, regulations, revenue rulings, revenue procedures, notices or announcements. If the taxpayer determines that there are no contrary authorities, a statement in the request to this effect would be helpful. If the taxpayer does not furnish either contrary authorities or a statement that none exists, the Service in complex cases or those presenting difficult or novel issues may request submission of contrary authorities or a statement that none exists. Failure to comply with this request may result in the Service's refusal to issue a letter ruling or determination letter.

Identifying and discussing contrary authorities will generally enable Service personnel to understand the issue and relevant authorities more quickly. When Service personnel receive the request, they will have before them the taxpayer's thinking on the effect and applicability of contrary authorities. This information should make research easier and lead to earlier action by the Service. If the taxpayer does not disclose and distinguish significant contrary authorities, the Service may need to request additional information, which will delay action on the request.

**Statement identifying pending legislation**

**(8) Statement identifying pending legislation.** At the time of filing the request, the taxpayer must identify any pending legislation that may affect the proposed transaction. In addition, if applicable legislation is introduced after the request is filed but before a letter ruling or determination letter is issued, the taxpayer must notify the Service.

**Deletions statement required by § 6110**

**(9) Statement identifying information to be deleted from copy of letter ruling or determination letter for public inspection.** The text of certain letter rulings and determination letters is open to public inspection under § 6110. The Service makes deletions from the text before it is made available for inspection. To help the Service make the deletions required by § 6110(c), a request for a letter ruling or determination letter must be accompanied by a statement indicating the deletions desired ("deletions statement"). If the deletions statement is not submitted with the request, a Service representative will tell the taxpayer that the request will be closed if the Service does not receive the deletions statement within 30 calendar days. *See* section 11.03 of this revenue procedure.

**(a) Format of deletions statement.** A taxpayer who wants only names, addresses, and identifying numbers to be deleted should state this in the deletions statement. If the taxpayer wants more information deleted, the deletions statement must be accompanied by a copy of the request and supporting documents on which the taxpayer should bracket the material to be deleted. The deletions statement must indicate the statutory basis under § 6110(c) for each proposed deletion.

If the taxpayer decides to ask for additional deletions before the letter ruling or determination letter is issued, additional deletions statements may be submitted.

**(b) Location of deletions statement.** The deletions statement must not appear in the request, but instead must be made in a separate document and placed on top of the request for a letter ruling or determination letter.

**(c) Signature.** The deletions statement must be signed and dated by the taxpayer or the taxpayer's authorized representative. A stamped or faxed signature is not permitted.

**(d) Additional information.** The taxpayer should follow the same procedures above to propose deletions from any additional information submitted after the initial request. An additional



deletions statement, however, is not required with each submission of additional information if the taxpayer's initial deletions statement requests that only names, addresses, and identifying numbers are to be deleted and the taxpayer wants only the same information deleted from the additional information.

**(e) Taxpayer may protest deletions not made.** After receiving from the Service the notice under § 6110(f)(1) of intention to disclose the letter ruling or determination letter (including a copy of the version proposed to be open to public inspection and notation of third-party communications under § 6110(d)), the taxpayer may protest the disclosure of certain information in the letter ruling or determination letter. The taxpayer must send a written statement within 20 calendar days to the Service office indicated on the notice of intention to disclose. The statement must identify those deletions that the Service has not made and that the taxpayer believes should have been made. The taxpayer must also submit a copy of the version of the letter ruling or determination letter and bracket the deletions proposed that have not been made by the Service. Generally, the Service will not consider deleting any material that the taxpayer did not propose to be deleted before the letter ruling or determination letter was issued.

Within 20 calendar days after the Service receives the response to the notice under § 6110(f)(1), the Service will mail to the taxpayer its final administrative conclusion regarding the deletions to be made. The taxpayer does not have the right to a conference to resolve any disagreements concerning material to be deleted from the text of the letter ruling or determination letter. However, these matters may be taken up at any conference that is otherwise scheduled regarding the request.

**(f) Taxpayer may request delay of public inspection.** After receiving the notice under § 6110(f)(1) of intention to disclose, but within 60 calendar days after the date of notice, the taxpayer may send a request for delay of public inspection under either § 6110(g)(3) or (4). The request for delay must be sent to the Service office indicated on the notice of intention to disclose. A request for delay under § 6110(g)(3) must contain the date on which it is expected that the underlying transaction will be completed. The request for delay under § 6110(g)(4) must contain a statement from which the Commissioner of Internal Revenue may determine that there are good reasons for the delay.

Section 6110(l)(1) states that § 6110 disclosure provisions do not apply to any matter to which § 6104 applies. Therefore, letter rulings, determination letters, technical advice memoranda, and related background file documents dealing with the following matters (covered by § 6104) are not subject to § 6110 disclosure provisions—

(i) An approved application for exemption under § 501(a) as an organization described in § 501(c) or (d), or notice of status as a political organization under § 527, together with any papers submitted in support of such application or notice;

(ii) An application for exemption under § 501(a) with respect to the qualification of a pension, profit-sharing or stock bonus plan, or an individual retirement account described in § 408 or § 408A, whether the plan or account has more than 25 or less than 26 participants, or any application for exemption under § 501(a) by an organization forming part of such a plan or an account;

(iii) Any document issued by the Internal Revenue Service in which the qualification or exempt status of a plan or account is granted, denied, or revoked or the portion of any document in which technical advice with respect thereto is given;

(iv) Any application filed and any document issued by the Internal Revenue Service with respect to the qualification or status of EP master and prototype plans; and

(v) The portion of any document issued by the Internal Revenue Service with respect to the qualification or exempt status of a plan or account of a proposed transaction by such plan, or account.

<b>Signature on request</b>	<b>(10) Signature by taxpayer or authorized representative.</b> The request for a letter ruling or determination letter must be signed and dated by the taxpayer or the taxpayer's authorized representative. Neither a stamped signature nor a faxed signature is permitted.
<b>Authorized representatives</b>	<b>(11) Authorized representatives.</b> To sign the request or to appear before the Service in connection with the request, the representative must be:
<b>Attorney</b>	(a) An attorney who is a member in good standing of the bar of the highest court of any state, possession, territory, commonwealth, or the District of Columbia and who is not currently under suspension or disbarment from practice before the Service. He or she must file a written declaration with the Service showing current qualification as an attorney and current authorization to represent the taxpayer;
<b>Certified public accountant</b>	(b) A certified public accountant who is qualified to practice in any state, possession, territory, commonwealth, or the District of Columbia and who is not currently under suspension or disbarment from practice before the Service. He or she must file a written declaration with the Service showing current qualification as a certified public accountant and current authorization to represent the taxpayer;
<b>Enrolled agent</b>	(c) An enrolled agent who is a person, other than an attorney or certified public accountant, that is currently enrolled to practice before the Service and is not currently under suspension or disbarment from practice before the Service, including a person enrolled to practice only for employee plans matters. He or she must file a written declaration with the Service showing current enrollment and authorization to represent the taxpayer. Either the enrollment number or the expiration date of the enrollment card must be included in the declaration. For the rules on who may practice before the Service, see Treasury Department Circular No. 230;
<b>Enrolled actuary</b>	(d) An enrolled actuary who is a person enrolled as an actuary by the Joint Board for the Enrollment of Actuaries pursuant to 29 U.S.C. 1242 and qualified to practice in any state, possession, territory, commonwealth, or the District of Columbia and who is not currently under suspension or disbarment from practice before the Service. He or she must file a written declaration with the Service showing current qualification as an enrolled actuary and current authorization to represent the taxpayer. Practice as an enrolled actuary is limited to representation with respect to issues involving the following statutory provisions: §§ 401, 403(a), 404, 412, 413, 414, 4971, 6057, 6058, 6059, 6652(d), 6652(e), 6692, 7805(b), and 29 U.S.C. 1083;
<b>A person with a "Letter of Authorization"</b>	(e) Any other person, including a foreign representative who has received a "Letter of Authorization" from the Director, Office of Professional Responsibility under section 10.7(d) of Treasury Department Circular No. 230. A person may make a written request for a "Letter of Authorization" to: Office of Director, Office of Professional Responsibility, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224. Section 10.7(d) of Circular No. 230 authorizes the Commissioner to allow an individual who is not otherwise eligible to practice before the Service to represent another person in a particular matter. For additional information, see section 9.02(12) below.
<b>Employee, general partner, <i>bona fide</i> officer, administrator, trustee, etc.</b>	(f) The above requirements do not apply to a regular full-time employee representing his or her employer, to a general partner representing his or her partnership, to a <i>bona fide</i> officer representing his or her corporation, association, or organized group, to a trustee, receiver, guardian, personal representative, administrator, or executor representing a trust, receivership, guardianship, or estate, or to an individual representing his or her immediate family. A preparer of a return (other than a person referred to in paragraph (a), (b), (c), (d) or (e) of this section 9.02(11)) who is not a full-time employee, general partner, a <i>bona fide</i> officer, an administrator, trustee, etc., or an individual representing his or her immediate family may not represent a taxpayer in connection with a letter ruling, determination letter or a technical advice request. <i>See</i> section 10.7(c) of Treasury Department Circular No. 230.
<b>Foreign representative</b>	(g) A foreign representative (other than a person referred to in paragraph (a), (b), (c), (d) or (e) of this section 9.02(11)) is not authorized to practice before the Service and, therefore, must withdraw from representing a taxpayer in a request for a letter ruling or a determination letter. In this situation, the nonresident alien or foreign entity must submit the request for a

letter ruling or a determination letter on the individual's or entity's own behalf or through a person referred to in paragraph (a), (b), (c), (d) or (e) of this section 9.02(11).

#### **Power of attorney and declaration of representative**

**(12) Power of attorney and declaration of representative.** Any authorized representative, whether or not enrolled to practice, must also comply with the conference and practice requirements of the Statement of Procedural Rules (26 C.F.R. § 601.501–601.509 (2005)), which provide the rules for representing a taxpayer before the Service. In addition, an unenrolled preparer must file a Form 8821 (Rev. August 2008), *Tax Information Authorization*, for certain limited employee plans matters.

Form 2848 (Rev. June 2008), *Power of Attorney and Declaration of Representative*, must be used to provide the representative's authorization (Part I of Form 2848, *Power of Attorney*) and the representative's qualification (Part II of Form 2848, *Declaration of Representative*). The name of the person signing Part I of Form 2848 should also be typed or printed on this form. A stamped signature is not permitted. An original, a copy, or a facsimile transmission (fax) of the power of attorney is acceptable so long as its authenticity is not reasonably disputed. For additional information regarding the power of attorney form, see section 9.03(2) of this revenue procedure.

For the requirement regarding compliance with Treasury Department Circular No. 230, see section 9.09 of this revenue procedure.

#### **Penalties of perjury statement**

##### **(13) Penalties of perjury statement.**

**(a) Format of penalties of perjury statement.** A request for a letter ruling or determination letter and any change in the request submitted at a later time must be accompanied by the following declaration: **“Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and, to the best of my knowledge and belief, the request or the modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.”** See section 11.04 of this revenue procedure for the penalties of perjury statement applicable for submissions of additional information.

**(b) Signature by taxpayer.** The declaration must be signed and dated by the taxpayer, not the taxpayer's representative. Neither a stamped signature nor a faxed signature is permitted.

The person who signs for a corporate taxpayer must be an officer of the corporate taxpayer who has personal knowledge of the facts, and whose duties are not limited to obtaining a letter ruling or determination letter from the Service. If the corporate taxpayer is a member of an affiliated group filing consolidated returns, a penalties of perjury statement must also be signed and submitted by an officer of the common parent of the group.

The person signing for a trust, a state law partnership, or a limited liability company must be, respectively, a trustee, general partner, or member-manager who has personal knowledge of the facts.

#### **Applicable user fee**

**(14) Applicable user fee.** Section 7528 of the Code, as added by section 202 of the Temporary Assistance for Needy Families Block Grant Program and made permanent by section 8244 of the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007, requires taxpayers to pay user fees for requests for rulings, opinion letters, determination letters, and similar requests. Rev. Proc. 2009–8 contains the schedule of fees for each type of request under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division and provides guidance for administering the user fee requirements. If two or more taxpayers are parties to a transaction and each requests a letter ruling, each taxpayer must satisfy the rules herein and additional user fees may apply.

#### **Number of copies of request to be submitted**

**(15) Number of copies of request to be submitted.** Generally a taxpayer needs only to submit one copy of the request for a letter ruling or determination letter. If, however, more than one issue is presented in the letter ruling request, the taxpayer is encouraged to submit additional copies of the request.

Further, two copies of the request for a letter ruling or determination letter are required if—

(a) the taxpayer is requesting separate letter rulings or determination letters on different issues as explained later under section 9.03(1) of this revenue procedure;

(b) the taxpayer is requesting deletions other than names, addresses, and identifying numbers, as explained in section 9.02(9) of this revenue procedure. (One copy is the request for the letter ruling or determination letter and the second copy is the deleted version of such request.); or

(c) a closing agreement (as defined in section 3.03 of this revenue procedure) is being requested on the issue presented.

### Sample of a letter ruling request

**(16) Sample format for a letter ruling request.** To assist a taxpayer or the taxpayer's representative in preparing a letter ruling request, a sample format for a letter ruling request is provided in Appendix A. This format is not required to be used by the taxpayer or the taxpayer's representative. If the letter ruling request is not identical or similar to the format in Appendix A, the different format will neither defer consideration of the letter ruling request nor because for returning the request to the taxpayer or taxpayer's representative.

### Checklist

**(17) Checklist for letter ruling requests.** The Service will be able to respond more quickly to a taxpayer's letter ruling request if it is carefully prepared and complete. The checklist in Appendix B of this revenue procedure is designed to assist taxpayers in preparing a request by reminding them of the essential information and documents to be furnished with the request. The checklist in Appendix B must be completed to the extent required by the instructions in the checklist, signed and dated by the taxpayer or the taxpayer's representative, and placed on top of the letter ruling request. If the checklist in Appendix B is not received, a group representative will ask the taxpayer or the taxpayer's representative to submit the checklist, which may delay action on the letter ruling request. A photocopy of this checklist may be used.

### Additional information required in certain circumstances

.03

### Multiple issues

**(1) To request separate letter rulings for multiple issues in a single situation.** If more than one issue is presented in a request for a letter ruling, the Service generally will issue a single ruling letter covering all the issues. However, if the taxpayer requests separate letter rulings on any of the issues (because, for example, one letter ruling is needed sooner than another), the Service will usually comply with the request unless it is not feasible or not in the best interests of the Service to do so. A taxpayer who wants separate letter rulings on multiple issues should make this clear in the request and submit two copies of the request. Additional checklists are solely for the specific issues designated.

In issuing each letter ruling, the Service will state that it has issued separate letter rulings or that requests for other letter rulings are pending.

### Power of attorney

**(2) Recipient of original letter ruling or determination letter.** The Service will send the original of the letter ruling or determination letter to the taxpayer and a copy of the letter ruling or determination letter to the taxpayer's representative. In this case, the letter ruling or determination letter is addressed to the taxpayer. A Form 2848, *Power of Attorney and Declaration of Representative* (Rev. June 2008), must be used to provide the representative's authorization except in certain employee plans matters. See section 9.02(12) of this revenue procedure.

### Copies of letter ruling or determination letter sent to multiple representatives

**(a) To have copies sent to multiple representatives.** When a taxpayer has more than one representative, the Service will send the copy of the letter ruling or determination letter to the first representative named on the most recent power of attorney. If the taxpayer wants an additional copy of the letter ruling or determination letter sent to the second representative listed in the power of attorney, the taxpayer must check the appropriate box on Form 2848. If this form is not used, the taxpayer must state in the power of attorney that a copy of the letter ruling or determination letter is to be sent to the second representative listed in the power of

attorney. Copies of the letter ruling or determination letter, however, will be sent to no more than two representatives.

**Copy of letter ruling or determination letter sent to taxpayer's representative**

**(b) To have copy sent to taxpayer's representative.**

A copy of the letter ruling or determination letter will be sent to the taxpayer's representative.

If the taxpayer wants a copy of the letter ruling or determination letter sent to the taxpayer's second representative, the taxpayer must check the appropriate box on Form 2848.

**No copy of letter ruling or determination letter sent to taxpayer's representative**

**(c) To have no copy sent to taxpayer's representative.** If a taxpayer does not want a copy of the letter ruling or determination letter sent to any representative, the taxpayer must check the appropriate box on Form 2848.

**Expedited handling**

**(3) To request expedited handling.** The Service ordinarily processes requests for letter rulings and determination letters in order of the date received. Expedited handling means that a request is processed ahead of the regular order. Expedited handling is granted only in rare and unusual cases, both out of fairness to other taxpayers and because the Service seeks to process all requests as expeditiously as possible and to give appropriate deference to normal business exigencies in all cases not involving expedited handling.

A taxpayer who has a compelling need to have a request processed ahead of the regular order may request expedited handling. This request must explain in detail the need for expedited handling. The request must be made in writing, preferably in a separate letter with, or soon after filing, the request for the letter ruling or determination letter. If the request is not made in a separate letter, then the letter in which the letter ruling or determination letter request is made should say, at the top of the first page: **"Expedited Handling Is Requested. See page \_\_\_ of this letter."**

A request for expedited handling will not be forwarded to the appropriate group for action until the check or money order for the user fee in the correct amount is received.

Whether the request will be granted is within the Service's discretion. The Service may grant a request when a factor outside a taxpayer's control creates a real business need to obtain a letter ruling or determination letter before a certain time in order to avoid serious business consequences. Examples include situations in which a court or governmental agency has imposed a specific deadline for the completion of a transaction, or a transaction must be completed expeditiously to avoid an imminent business emergency (such as the hostile takeover of a corporate taxpayer), provided that the taxpayer can demonstrate that the deadline or business emergency, and the need for expedited handling, resulted from circumstances that could not reasonably have been anticipated or controlled by the taxpayer. To qualify for expedited handling in such situations, the taxpayer must also demonstrate that the taxpayer submitted the request as promptly as possible after becoming aware of the deadline or emergency. The extent to which the letter ruling or determination letter complies with all of the applicable requirements of this revenue procedure, and fully and clearly presents the issues, is a factor in determining whether expedited treatment will be granted. When the Service agrees to process a request out of order, it cannot give assurance that any letter ruling or determination letter will be processed by the time requested. The scheduling of a closing date for a transaction or a meeting of the board of directors or shareholders of a corporation, without regard for the time it may take to obtain a letter ruling or determination letter, will not be considered a sufficient reason to process a request ahead of its regular order. Also, the possible effect of fluctuation in the market price of stocks on a transaction will not be considered a sufficient reason to process a request out of order.

Because most requests for letter rulings and determination letters cannot be processed ahead of their regular order, the Service urges all taxpayers to submit their requests well in advance of the contemplated transaction. In addition, in order to facilitate prompt action on letter ruling requests taxpayers are encouraged to ensure that their initial submissions comply with all of the requirements of this revenue procedure (including the requirements of other applicable

guidelines set forth in section 10 of this revenue procedure), and to provide any additional information requested by the Service promptly.

**Facsimile transmission (fax)**

**(4) To receive a letter ruling or submit a request for a letter ruling by facsimile transmission (fax).**

**(a) To receive a letter ruling by fax.** A letter ruling ordinarily is not sent by fax. However, if the taxpayer requests, a copy of a letter ruling may be faxed to the taxpayer or the taxpayer's authorized representative. A letter ruling, however, is not issued until the ruling is mailed. *See* § 301.6110-2(h).

A request to fax a copy of the letter ruling to the taxpayer or the taxpayer's authorized representative must be made in writing, either as part of the original letter ruling request or prior to the approval of the letter ruling. The request must contain the fax number of the taxpayer or the taxpayer's authorized representative to whom the letter ruling is to be faxed.

The Service will take certain precautions to protect confidential information. For example, the Service will use a cover sheet that identifies the intended recipient of the fax and the number of pages transmitted. The cover sheet, if possible, will not identify the specific taxpayer by name, and it will be the first page covering the letter ruling being faxed.

**(b) To submit a request for a letter ruling by fax.** Original letter ruling requests sent by fax are discouraged because such requests must be treated in the same manner as requests by letter. For example, the faxed letter ruling request will not be forwarded to the applicable office for action until the check for the user fee is received.

**Requesting a conference**

**(5) To request a conference.** A taxpayer who wants to have a conference on the issues involved should indicate this in writing when, or soon after, filing the request. *See also* sections 12.01, 12.02, and 13.09(2) of this revenue procedure.

**Address to send the request**

.04

**Requests for letter rulings**

(1) Requests for letter rulings should be sent to the following offices (as appropriate):

Internal Revenue Service  
Attention: EP Letter Rulings  
P.O. Box 27063  
McPherson Station  
Washington, DC 20038

Internal Revenue Service  
Attention: EO Letter Rulings  
P.O. Box 27720  
McPherson Station  
Washington, DC 20038

Hand delivered requests must be marked RULING REQUEST SUBMISSION. The delivery should be made between the hours of 8:30 a.m. and 4:00 p.m.; where a receipt will be given:

Courier's Desk  
Internal Revenue Service  
Attention: SE:T:EP:RA or SE:T:EO:RA  
1111 Constitution Avenue, NW – PE  
Washington, DC 20224

**Requests for information letters**

(2) Requests for information letters on either employee plans matters or exempt organizations matters should be sent to Employee Plans or Exempt Organizations (as appropriate):

Internal Revenue Service  
Commissioner, TE/GE  
Attention: SE:T:EP:RA or SE:T:EO:RA  
1111 Constitution Avenue, NW – PE  
Washington, DC 20224

**Requests for determination letters** (3) Requests for EP determination letters and EO determination letters that are subject to a user fee should be sent to:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012–0192

Requests for EO determination letters that are not subject to a user fee should be sent to:

Internal Revenue Service  
P.O. Box 2508  
Rm. 4024  
Cincinnati, OH 45201

For fees required with determination letter requests, see section 6 of Rev. Proc. 2009–8.

**Pending letter ruling requests**

.05

**(1) Circumstances under which the taxpayer must notify EP or EO Technical.** The taxpayer must notify EP or EO Technical if, after the letter ruling request is filed but before a letter ruling is issued, the taxpayer knows that—

(a) an examination of the issue or the identical issue on an earlier year’s return has been started by an EP or EO Examinations office;

(b) in employee plans matters, the issue is being considered by the Pension Benefit Guaranty Corporation or the Department of Labor; or

(c) legislation that may affect the transaction has been introduced (*see* section 9.02(8) of this revenue procedure).

**(2) Taxpayer must notify EP or EO Technical if return is filed and must attach request to return.** If the taxpayer files a return before a letter ruling is received from EP or EO Technical concerning the issue, the taxpayer must notify EP or EO Technical that the return has been filed. The taxpayer must also attach a copy of the letter ruling request to the return to alert the EP or EO Examinations office and thereby avoid premature EP or EO Examinations office action on the issue.

**When to attach letter ruling to return**

.06 A taxpayer who receives a letter ruling before filing a return about any transaction that is relevant to the return being filed must attach a copy of the letter ruling to the return when it is filed.

**How to check on status of request**

.07 The taxpayer or the taxpayer’s authorized representative may obtain information regarding the status of a request by calling the person whose name and telephone number are shown on the acknowledgement of receipt of the request.

**Request may be withdrawn or EP or EO Technical may decline to issue letter ruling**

.08

**(1) In general.** A taxpayer may withdraw a request for a letter ruling or determination letter at any time before the letter ruling or determination letter is signed by the Service. Correspondence and exhibits related to a request that is withdrawn or related to a letter ruling request for which the Service declines to issue a letter ruling will not be returned to the taxpayer. *See* section 9.02(2) of this revenue procedure. In appropriate cases, the Service may publish its conclusions in a revenue ruling or revenue procedure.

A request for a letter ruling will not be suspended in EP or EO Technical at the request of a taxpayer.

**(2) Notification of Director, EP or EO Examinations.** If a taxpayer withdraws a request for a letter ruling or if EP or EO Technical declines to issue a letter ruling, EP or EO Technical will notify the Director, EP or EO Examinations and may give its views on the issues in the request to the Director, EP or EO Examinations to consider in any later examination of the return.

**(3) Refunds of user fee.** The user fee will not be returned for a letter ruling request that is withdrawn. If the Service declines to issue a letter ruling on all of the issues in the request, the user fee will be returned. If the Service, however, issues a letter ruling on some, but not all, of the issues, the user fee will not be returned. *See* section 10 of Rev. Proc. 2009–8 for additional information regarding refunds of user fees.

## **Compliance with Treasury Department Circular No. 230**

.09 The taxpayer's authorized representative, whether or not enrolled, must comply with Treasury Department Circular No. 230, which provides the rules for practice before the Service. In those situations when EP or EO Technical believes that the taxpayer's representative is not in compliance with Circular No. 230, EP or EO Technical will bring the matter to the attention of the Director, Office of Professional Responsibility.

For the requirement regarding compliance with the conference and practice requirements, see section 9.02(12) of this revenue procedure.

## **SECTION 10. WHAT SPECIFIC, ADDITIONAL PROCEDURES APPLY TO CERTAIN REQUESTS?**

### **In general**

.01 Specific revenue procedures supplement the general instructions for requests explained in section 9 of this revenue procedure and apply to requests for letter rulings or determination letters regarding the Code sections and matters listed in this section.

### **Exempt Organizations**

.02 If the request is for the qualification of an organization for exemption from federal income tax under § 501 or 521, see Rev. Proc. 72–5, 1972–1 C.B. 709, regarding religious and apostolic organizations; Rev. Proc. 80–27, 1980–1 C.B. 677, concerning group exemptions; and Rev. Proc. 2008–9, regarding applications for recognition of exemption, determinations for which § 7428 applies, and conference protest and appeal rights.

### **Employee Plans**

.03

(1) For requests to obtain approval for a retroactive amendment described in § 412(c)(8) of the Code and section 302(c)(8) of the Employee Retirement Income Security Act of 1974 (ERISA) that reduces accrued benefits, see Rev. Proc. 94–42, 1994–1 C.B. 717.

(2) For requests for a waiver of the minimum funding standard, see Rev. Proc. 2004–15.

(3) For requests for a waiver of the 100 percent tax imposed under § 4971(b) of the Code on a pension plan that fails to meet the minimum funding standards of § 412, see Rev. Proc. 81–44, 1981–2 C.B. 618.

(4) For requests for a determination that a plan amendment is reasonable and provides for only *de minimis* increases in plan liabilities in accordance with §§ 401(a)(33) and 412(f)(2)(A), see Rev. Proc. 79–62, 1979–2 C.B. 576.

(5) For requests to obtain approval for an extension of an amortization period of any unfunded liability in accordance with § 412(e), see Rev. Proc. 2004–44, 2004–2 C.B. 134.

(6) For requests by administrators or sponsors of a defined benefit plan to obtain approval for a change in funding method, see Rev. Proc. 2000–41, 2000–2 C.B. 371.



(7) For requests for the return to the employer of certain nondeductible contributions, see Rev. Proc. 90-49, 1990-2 C.B. 620 (as modified by Rev. Proc. 2008-8).

(8) For requests for determination letters for plans under §§ 401, 403(a), 409, and 4975(e)(7), and for the exempt status of any related trust under § 501, see Rev. Proc. 2009-6, Rev. Proc. 93-10 and Rev. Proc. 93-12.

## **SECTION 11. HOW DOES EP OR EO TECHNICAL HANDLE LETTER RULING REQUESTS?**

### **In general**

.01 The Service will issue letter rulings on the matters and under the circumstances explained in sections 4 and 6 of this revenue procedure and in the manner explained in this section and section 13 of this revenue procedure.

### **Is not bound by informal opinion expressed**

.02 The Service will not be bound by the informal opinion expressed by the group representative or any other authorized Service representative under this procedure, and such an opinion cannot be relied upon as a basis for obtaining retroactive relief under the provisions of § 7805(b).

### **Tells taxpayer if request lacks essential information during initial contact**

.03 If a request for a letter ruling or determination letter does not comply with all the provisions of this revenue procedure, the request will be acknowledged and the Service representative will tell the taxpayer during the initial contact which requirements have not been met.

### **Information must be submitted within 30 calendar days**

If the request lacks essential information, which may include additional information needed to satisfy the procedural requirements of this revenue procedure, as well as substantive changes to transactions or documents needed from the taxpayer, the Service representative will tell the taxpayer during the initial contact that the request will be closed if the Service does not receive the information within 30 calendar days unless an extension of time is granted. *See* section 11.04 of this revenue procedure for information on extension of time and instructions on submissions of additional information.

### **Letter ruling request mistakenly sent to EP or EO Determinations Processing**

A request for a letter ruling sent to EP/EO Determinations Processing that does not comply with the provisions of this revenue procedure will be returned by EP/EO Determinations Processing so that the taxpayer can make corrections before sending it to EP or EO Technical.

### **Requires prompt submission of additional information requested after initial contact**

.04 Material facts furnished to the Service by telephone or fax, or orally at a conference, must be promptly confirmed by letter to the Service. This confirmation and any additional information requested by the Service that is not part of the information requested during the initial contact must be furnished within 21 calendar days to be considered part of the request.

Additional information submitted to the Service must be accompanied by the following declaration: **“Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.”** This declaration must be signed in accordance with the requirements in section 9.02(13)(b) of this revenue procedure. A taxpayer who submits additional factual information on several occasions may provide one declaration subsequent to all submissions that refers to all submissions.

### **Encourage use of fax**

(1) To facilitate prompt action on letter ruling requests, taxpayers are encouraged to submit additional information by fax as soon as the information is available. The Service representative who requests additional information can provide a telephone number to which the information can be faxed. A copy of this information and a signed perjury statement, however, must be mailed or delivered to the Service.

### **Address to send additional information**

(2) Additional information should be sent to the same address as the original letter ruling request. *See* section 9.04. However, the additional information should include the name, office symbols, and room number of the Service representative who requested the information and the taxpayer's name and the case control number (which the Service representative can provide).

**Number of copies of additional information to be submitted**

(3) Generally, a taxpayer needs only to submit one copy of the additional information. However, in appropriate cases, the Service may request additional copies of the information.

**30-day or 21-day period may be extended if justified and approved**

(4) An extension of the 30-day period under section 11.03 or the 21-day period under section 11.04, will be granted only if justified in writing by the taxpayer and approved by the manager of the group to which the case is assigned. A request for extension should be submitted before the end of the 30-day or 21-day period. If unusual circumstances close to the end of the 30-day or 21-day period make a written request impractical, the taxpayer should notify the Service within the 30-day or 21-day period that there is a problem and that the written request for extension will be coming soon. The taxpayer will be told promptly, and later in writing, of the approval or denial of the requested extension. If the extension request is denied, there is no right of appeal.

**If taxpayer does not submit additional information**

(5) If the taxpayer does not follow the instructions for submitting additional information or requesting an extension within the time provided, a letter ruling will be issued on the basis of the information on hand, or, if appropriate, no letter ruling will be issued. When the Service decides not to issue a letter ruling because essential information is lacking, the case will be closed and the taxpayer notified in writing. If the Service receives the information after the letter ruling request is closed, the request may be reopened and treated as a new request. However, the taxpayer must pay another user fee before the case can be reopened.

**Near the completion of the ruling process, advises taxpayer of conclusions and, if the Service will rule adversely, offers the taxpayer the opportunity to withdraw the letter ruling request**

.05 Generally, after the conference of right is held before the letter ruling is issued, the Service representative will inform the taxpayer or the taxpayer's authorized representative of the Service's final conclusions. If the Service is going to rule adversely, the taxpayer will be offered the opportunity to withdraw the letter ruling request. If the taxpayer or the taxpayer's representative does not promptly notify the Service representative of a decision to withdraw the ruling request, the adverse letter will be issued. The user fee will not be refunded for a letter ruling request that is withdrawn. *See* section 10 of Rev. Proc. 2009-8.

**May request draft of proposed letter ruling near the completion of the ruling process**

.06 To accelerate issuance of letter rulings, in appropriate cases near the completion of the ruling process, the Service representative may request that the taxpayer or the taxpayer's representative submit a proposed draft of the letter ruling on the basis of discussions of the issues. The taxpayer, however, is not required to prepare a draft letter ruling in order to receive a letter ruling.

The format of the submission should be discussed with the Service representative who requests the draft letter ruling. The representative usually can provide a sample format of a letter ruling and will discuss the facts, analysis, and letter ruling language to be included.

**Taxpayer may also submit draft on a word processing disk**

In addition to a typed draft, taxpayers are encouraged to submit this draft on a disk or CD Rom in Rich Text Format. The typed draft will become part of the permanent files of the Service, and the word processing disk will not be returned. If the Service representative requesting the draft letter ruling cannot answer specific questions about the format of the word processing disk, the questions can be directed to Frances Sloan at (202) 283-9626 (Employee Plans), or Ted Lieber at (202) 283-8999 (Exempt Organizations) (not toll-free calls).

The proposed letter ruling (both typed draft and word processing disk) should be sent to the same address as any additional information and contain in the transmittal the information that should be included with any additional information (for example, a penalties of perjury statement is required). *See* section 11.04 of this revenue procedure.

**SECTION 12. HOW ARE CONFERENCES SCHEDULED?**

**Schedules a conference if requested by taxpayer**

.01 A taxpayer may request a conference regarding a letter ruling request. Normally, a conference is scheduled only when the Service considers it to be helpful in deciding the case or when an adverse decision is indicated. If conferences are being arranged for more than one request for a letter ruling involving the same taxpayer, they will be scheduled so as to cause the least inconvenience to the taxpayer. As stated in section 9.03(5) of this revenue procedure,

a taxpayer who wants to have a conference on the issue or issues involved should indicate this in writing when, or soon after, filing the request.

If a conference has been requested, the taxpayer will be notified by telephone, if possible, of the time and place of the conference, which must then be held within 21 calendar days after this contact. Instructions for requesting an extension of the 21-day period and notifying the taxpayer or the taxpayer's representative of the Service's approval or denial of the request for extension are the same as those explained in section 11.04 of this revenue procedure regarding providing additional information.

**Permits taxpayer one conference of right**

.02 A taxpayer is entitled, as a matter of right, to only one conference, except as explained under section 12.05 of this revenue procedure. This conference normally will be held at the group level and will be attended by a person who, at the time of the conference, has the authority to sign the ruling letter in his or her own name or for the group manager.

When more than one group has taken an adverse position on an issue in a letter ruling request, or when the position ultimately adopted by one group will affect that adopted by another, a representative from each group with the authority to sign in his or her own name or for the group manager will attend the conference. If more than one subject is to be discussed at the conference, the discussion will constitute a conference on each subject.

To have a thorough and informed discussion of the issues, the conference usually will be held after the group has had an opportunity to study the case. However, at the request of the taxpayer, the conference of right may be held earlier.

No taxpayer has a right to appeal the action of a group to any other official of the Service. But see section 12.05 of this revenue procedure for situations in which the Service may offer additional conferences.

**Disallows verbatim recording of conferences**

.03 Because conference procedures are informal, no tape, stenographic, or other verbatim recording of a conference may be made by any party.

**Makes tentative recommendations on substantive issues**

.04 The senior Service representative present at the conference ensures that the taxpayer has the opportunity to present views on all the issues in question. A Service representative explains the Service's tentative decision on the substantive issues and the reasons for that decision. If the taxpayer asks the Service to limit the retroactive effect of any letter ruling or limit the revocation or modification of a prior letter ruling, a Service representative will discuss the recommendation concerning this issue and the reasons for the recommendation. The Service representatives will not make a commitment regarding the conclusion that the Service will finally adopt.

**May offer additional conferences**

.05 The Service will offer the taxpayer an additional conference if, after the conference of right, an adverse holding is proposed, but on a new issue, or on the same issue but on different grounds from those discussed at the first conference. There is no right to another conference when a proposed holding is reversed at a higher level with a result less favorable to the taxpayer, if the grounds or arguments on which the reversal is based were discussed at the conference of right.

The limit on the number of conferences to which a taxpayer is entitled does not prevent the Service from offering additional conferences, including conferences with an official higher than the group level, if the Service decides they are needed. Such conferences are not offered as a matter of course simply because the group has reached an adverse decision. In general, conferences with higher level officials are offered only if the Service determines that the case presents significant issues of tax policy or tax administration and that the consideration of these issues would be enhanced by additional conferences with the taxpayer.

**Requires written confirmation of information presented at conference**

.06 The taxpayer should furnish to the Service any additional data, reasoning, precedents, etc., that were proposed by the taxpayer and discussed at the conference but not previously or adequately presented in writing. The taxpayer must furnish the additional information within 21 calendar days from the date of the conference. See section 11.04 of this revenue procedure

for instructions on submission of additional information. If the additional information is not received within that time, a ruling will be issued on the basis of the information on hand or, if appropriate, no ruling will be issued.

Procedures for requesting an extension of the 21-day period and notifying the taxpayer or the taxpayer's representative of the Service's approval or denial of the requested extension are the same as those stated in section 11.04 of this revenue procedure regarding submitting additional information.

**May schedule a pre-submission conference**

.07 Sometimes it will be advantageous to both the Service and the taxpayer to hold a conference before the taxpayer submits the letter ruling request to discuss substantive or procedural issues relating to a proposed transaction. These conferences are held only if the identity of the taxpayer is provided to the Service, only if the taxpayer actually intends to make a request, only if the request involves a matter on which a letter ruling is ordinarily issued, and only at the discretion of the Service and as time permits. For example, a pre-submission conference will not be held on an income tax issue if, at the time the pre-submission conference is requested, the identical issue is involved in the taxpayer's return for an earlier period and that issue is being examined. See section 6 of this revenue procedure. Generally, the taxpayer will be asked to provide before the pre-submission conference a statement of whether the issue is an issue on which a letter ruling is ordinarily issued and a draft of the letter ruling request or other detailed written statement of the proposed transaction, issue, and legal analysis. If the taxpayer's representative will attend the pre-submission conference, a power of attorney form is required. A Form 2848, *Power of Attorney and Declaration of Representative*, must be used to provide the representative's authorization.

Any discussion of substantive issues at a pre-submission conference is advisory only, is not binding on the Service, and cannot be relied upon as a basis for obtaining retroactive relief under the provisions of § 7805(b). A letter ruling request submitted following a pre-submission conference will not necessarily be assigned to the group that held the pre-submission conference.

**Under limited circumstances, may schedule a conference to be held by telephone**

.08 A taxpayer may request that their conference of right be held by telephone. This request may occur, for example, when a taxpayer wants a conference of right but believes that the issue involved does not warrant incurring the expense of traveling to Washington, DC. If a taxpayer makes such a request, the group manager will decide if it is appropriate in the particular case to hold the conference of right by telephone. If the request is approved by the group manager, the taxpayer will be advised when to call the Service representatives (not a toll-free call).

**Conference rules for EO determination letters not subject to § 7428 or § 501 or § 521**

.09 The procedures for requesting a conference for determination letters that are not subject to § 7428 or § 501 or § 521 are the same as described in this section, except that generally conferences will be held by telephone.

**SECTION 13. WHAT EFFECT WILL A LETTER RULING HAVE?**

**May be relied on subject to limitations**

.01 A taxpayer ordinarily may rely on a letter ruling received from the Service subject to the conditions and limitations described in this section.

**Will not apply to another taxpayer**

.02 A taxpayer may not rely on a letter ruling issued to another taxpayer. See § 6110(k)(3).

**Will be used by the Director, EP or EO Examinations in examining the taxpayer's return**

.03 When determining a taxpayer's liability, the Director, EP or EO Examinations must ascertain whether—

- (1) the conclusions stated in the letter ruling are properly reflected in the return;
- (2) the representations upon which the letter ruling was based reflected an accurate statement of the material facts;
- (3) the transaction was carried out substantially as proposed; and

(4) there has been any change in the law that applies to the period during which the transaction or continuing series of transactions were consummated.

If, when determining the liability, the Director, EP Examinations finds that a letter ruling should be revoked or modified, unless a waiver is obtained from EP Technical, the findings and recommendations of the Director, EP Examinations will be forwarded to EP Technical for consideration before further action is taken by the Director, EP Examinations. Such a referral to EP Technical will be treated as a request for technical advice and the procedures of Rev. Proc. 2009–5 will be followed. Otherwise, the letter ruling is to be applied by the Director, EP Examinations in determining the taxpayer’s liability. Appropriate coordination with EP Technical will be undertaken if any field official having jurisdiction over a return or other matter proposes to reach a conclusion contrary to a letter ruling previously issued to the taxpayer.

In certain exempt organizations cases, section 4.04 of Rev. Proc. 2009–5 provides that a request for a TAM is mandatory.

**May be revoked or modified if found to be in error**

.04 Unless it was part of a closing agreement as described in section 3.03 of this revenue procedure, a letter ruling found to be in error or not in accord with the current views of the Service may be revoked or modified. If a letter ruling is revoked or modified, the revocation or modification applies to all years open under the statute of limitations unless the Service uses its discretionary authority under § 7805(b) to limit the retroactive effect of the revocation or modification.

A letter ruling may be revoked or modified due to—

- (1) a notice to the taxpayer to whom the letter ruling was issued;
- (2) the enactment of legislation or ratification of a tax treaty;
- (3) a decision of the United States Supreme Court;
- (4) the issuance of temporary or final regulations; or
- (5) the issuance of a revenue ruling, revenue procedure, notice, or other statement published in the Internal Revenue Bulletin.

Consistent with these provisions, if a letter ruling relates to a continuing action or a series of actions, it ordinarily will be applied until any one of the events described above occurs or until it is specifically withdrawn.

Publication of a notice of proposed rulemaking will not affect the application of any letter ruling issued under this revenue procedure.

**Not generally revoked or modified retroactively**

.05 Except in rare or unusual circumstances, the revocation or modification of a letter ruling will not be applied retroactively to the taxpayer for whom the letter ruling was issued or to a taxpayer whose tax liability was directly involved in the letter ruling provided that—

- (1) there has been no misstatement or omission of material facts;
- (2) the facts at the time of the transaction are not materially different from the facts on which the letter ruling was based;
- (3) there has been no change in the applicable law;
- (4) the letter ruling was originally issued for a proposed transaction; and
- (5) the taxpayer directly involved in the letter ruling acted in good faith in relying on the letter ruling, and revoking or modifying the letter ruling retroactively would be to the taxpayer’s detriment. For example, the tax liability of each employee covered by a ruling relating to a qualified plan of an employer is directly involved in such ruling. However, the tax liability of a member of an industry is not directly involved in a letter ruling issued to another member and, therefore, the holding in a revocation or modification of a letter ruling to one member

of an industry may be retroactively applied to other members of the industry. By the same reasoning, a tax practitioner may not extend to one client the non-retroactive application of a revocation or modification of a letter ruling previously issued to another client.

If a letter ruling is revoked or modified by letter with retroactive effect, the letter will, except in fraud cases, state the grounds on which the letter ruling is being revoked or modified and explain the reasons why it is being revoked or modified retroactively.

**Retroactive effect of revocation or modification applied only to a particular transaction**

.06 A letter ruling issued on a particular transaction represents a holding of the Service on that transaction only. It will not apply to a similar transaction in the same year or any other year. And, except in unusual circumstances, the application of that letter ruling to the transaction will not be affected by the later issuance of regulations (either temporary or final), if conditions (1) through (5) in section 13.05 of this revenue procedure are met.

However, if a letter ruling on a transaction is later found to be in error or no longer in accord with the position of the Service, it will not protect a similar transaction of the taxpayer in the same year or later year.

**Retroactive effect of revocation or modification applied to a continuing action or series of actions**

.07 If a letter ruling is issued covering a continuing action or series of actions and the letter ruling is later found to be in error or no longer in accord with the position of the Service, the Commissioner, Tax Exempt and Government Entities Division, ordinarily will limit the retroactive effect of the revocation or modification to a date that is not earlier than that on which the letter ruling is revoked or modified.

**May be retroactively revoked or modified when transaction is completed without reliance on the letter ruling**

.08 A taxpayer is not protected against retroactive revocation or modification of a letter ruling involving a completed transaction other than those described in section 13.07 of this revenue procedure, because the taxpayer did not enter into the transaction relying on a letter ruling.

**Taxpayer may request that retroactivity be limited**

.09 Under § 7805(b), the Service may prescribe any extent to which a revocation or modification of a letter ruling or determination letter will be applied without retroactive effect.

A taxpayer to whom a letter ruling or determination letter has been issued may request that the Commissioner, Tax Exempt and Government Entities Division, limit the retroactive effect of any revocation or modification of the letter ruling or determination letter.

**Format of request**

**(1) Request for relief under § 7805(b) must be made in required format.**

A request to limit the retroactive effect of the revocation or modification of a letter ruling must be in the general form of, and meet the general requirements for, a letter ruling request. These requirements are given in section 9 of this revenue procedure. Specifically, the request must also—

(a) state that it is being made under § 7805(b);

(b) state the relief sought;

(c) explain the reasons and arguments in support of the relief requested (including a discussion of the five items listed in section 13.05 of this revenue procedure and any other factors as they relate to the taxpayer's particular situation); and

(d) include any documents bearing on the request. A request that the Service limit the retroactive effect of a revocation or modification of a letter ruling may be made in the form of a separate request for a letter ruling when, for example, a revenue ruling has the effect of revoking or modifying a letter ruling previously issued to the taxpayer, or when the Service notifies the taxpayer of a change in position that will have the effect of revoking or modifying the letter ruling. However, when notice is given by the Director, EP or EO Examinations during an examination of the taxpayer's return or by an Appeals Area Director, or the Appeals Area Director, LMSB, during consideration of the taxpayer's return before an appeals office, a request to limit retroactive effect must be made in the form of a request for technical advice as explained in section 19 of Rev. Proc. 2009-5.

When germane to a pending letter ruling request, a request to limit the retroactive effect of a revocation or modification of a letter ruling may be made as part of the request for the letter ruling, either initially or at any time before the letter ruling is issued. When a letter ruling that concerns a continuing transaction is revoked or modified by, for example, a subsequent revenue ruling, a request to limit retroactive effect must be made before the examination of the return that contains the transaction that is the subject of the letter ruling request.

Consideration of relief under § 7805(b) will be included as one of the taxpayer's steps in exhausting administrative remedies only if the taxpayer has requested such relief in the manner described in this revenue procedure. If the taxpayer does not complete the applicable steps, the taxpayer will not have exhausted the taxpayer's administrative remedies as required by § 7428(b)(2) and § 7476(b)(3) and will, thus, be precluded from seeking a declaratory judgment under § 7428 or § 7476. Where the taxpayer has requested § 7805(b) relief, the taxpayer's administrative remedies will not be considered exhausted until the Service has had a reasonable time to act upon the request.

#### **Request for conference**

##### **(2) Taxpayer may request a conference on application of § 7805(b).**

A taxpayer who requests the application of § 7805(b) in a separate letter ruling request has the right to a conference in EP or EO Technical as explained in sections 12.01, 12.02, 12.03, 12.04 and 12.05 of this revenue procedure. If the request is made initially as part of a pending letter ruling request or is made before the conference of right is held on the substantive issues, the § 7805(b) issue will be discussed at the taxpayer's one conference of right as explained in section 12.02 of this revenue procedure. If the request for the application of § 7805(b) relief is made as part of a pending letter ruling request after a conference has been held on the substantive issue and the Service determines that there is justification for having delayed the request, the taxpayer is entitled to one conference of right concerning the application of § 7805(b), with the conference limited to discussion of this issue only.

#### **SECTION 14. WHAT EFFECT WILL A DETERMINATION LETTER HAVE?**

##### **Has same effect as a letter ruling**

.01 A determination letter issued by EP or EO Determinations has the same effect as a letter ruling issued to a taxpayer under section 13 of this revenue procedure.

If the Director, EP or EO Examinations proposes to reach a conclusion contrary to that expressed in a determination letter, he or she need not refer the matter to EP or EO Technical. However, the Director, EP or EO Examinations must refer the matter to EP or EO Technical if the Director, EP or EO Examinations desires to have the revocation or modification of the determination letter limited under § 7805(b).

##### **Taxpayer may request that retroactive effect of revocation or modification be limited**

.02 The Director, EP or EO Examinations does not have authority under § 7805(b) to limit the revocation or modification of the determination letter. Therefore, if the Director, EP or EO Examinations proposes to revoke or modify a determination letter, the taxpayer may request limitation of the retroactive effect of the revocation or modification by asking EP or EO Determinations to seek technical advice from EP or EO Technical. *See* section 19 of Rev. Proc. 2009-5.

##### **Format of request**

##### **(1) Request for relief under § 7805(b) must be made in required format.**

A taxpayer's request to limit the retroactive effect of the revocation or modification of the determination letter must be in the form of, and meet the general requirements for, a technical advice request. *See* section 18.06 of Rev. Proc. 2009-5. The request must also—

(a) state that it is being made under § 7805(b);

(b) state the relief sought;

(c) explain the reasons and arguments in support of the relief sought (including a discussion of the five items listed in section 13.05 of this revenue procedure and any other factors as they relate to the taxpayer's particular situation); and

(d) include any documents bearing on the request.

#### **Request for conference**

#### **(2) Taxpayer may request a conference on application of § 7805(b).**

When technical advice is requested regarding the application of § 7805(b), the taxpayer has the right to a conference in EP or EO Technical to the same extent as does any taxpayer who is the subject of a technical advice request. *See* section 11 of Rev. Proc. 2009-5.

#### **Exhaustion of administrative remedies**

#### **(3) Taxpayer steps in exhausting administrative remedies.**

Consideration of relief under § 7805(b) will be included as one of the taxpayer's steps in exhausting administrative remedies only if the taxpayer has requested such relief in the manner described in this revenue procedure. If the taxpayer does not complete the applicable steps, the taxpayer will not have exhausted the taxpayer's administrative remedies as required by § 7428(b)(2) and § 7476(b)(3) and will, thus, be precluded from seeking a declaratory judgment under § 7428 or § 7476. Where the taxpayer has requested § 7805(b) relief, the taxpayer's administrative remedies will not be considered exhausted until the Service has had a reasonable time to act upon the request.

### **SECTION 15. UNDER WHAT CIRCUMSTANCES ARE MATTERS REFERRED BETWEEN DETERMINATIONS AND TECHNICAL?**

#### **Requests for determination letters**

.01 Requests for determination letters received by EP or EO Determinations that, under the provisions of this revenue procedure, may not be issued by EP or EO Determinations, will be forwarded to EP or EO Technical for reply. EP or EO Determinations will notify the taxpayer that the matter has been referred.

EP or EO Determinations will also refer to EP or EO Technical any request for a determination letter that in its judgment should have the attention of EP or EO Technical.

#### **No-rule areas**

.02 If the request involves an issue on which the Service will not issue a letter ruling or determination letter, the request will not be forwarded to EP or EO Technical. EP or EO Determinations will notify the taxpayer that the Service will not issue a letter ruling or a determination letter on the issue. *See* section 8 of this revenue procedure for a description of no-rule areas.

#### **Requests for letter rulings**

.03 Requests for letter rulings received by EP or EO Technical that, under section 6 of this revenue procedure, may not be acted upon by EP or EO Technical will be forwarded to the Director, EP or EO Examinations. The taxpayer will be notified of this action. If the request is on an issue or in an area of the type discussed in section 8 of this revenue procedure, and the Service decides not to issue a letter ruling or an information letter, EP or EO Technical will notify the taxpayer and will then forward the request to the Director, EP or EO Examinations for association with the related return.

### **SECTION 16. WHAT ARE THE GENERAL PROCEDURES APPLICABLE TO INFORMATION LETTERS ISSUED BY THE HEADQUARTERS OFFICE?**

#### **Will be made available to the public**

.01 Information letters that are issued by the headquarters office to members of the public will be made available to the public. These documents provide general statements of well-defined law without applying them to a specific set of facts. *See* section 3.06 of this revenue



procedure. Information letters that are issued by the field, however, will not be made available to the public.

The following documents also will not be available for public inspection as part of this process:

(1) letters that merely transmit Service publications or other publicly available material, without significant legal discussion;

(2) responses to taxpayer or third party contacts that are inquiries with respect to a pending request for a letter ruling, technical advice memorandum, or Chief Counsel Advice (whose public inspection is subject to § 6110); and

(3) responses to taxpayer or third party communications with respect to any investigation, audit, litigation, or other enforcement action.

#### **Deletions made under the Freedom of Information Act**

.02 Before any information letter is made available to the public, the headquarters office will delete any name, address, and other identifying information as appropriate under the Freedom of Information Act (“FOIA”) (for example, FOIA personal privacy exemption of 5 U.S.C. § 552(b)(6) and tax details exempt pursuant to § 6103, as incorporated into FOIA by 5 U.S.C. § 552(b)(3)). Because information letters do not constitute written determinations (including Chief Counsel Advice) as defined in § 6110, these documents are not subject to public inspection under § 6110.

#### **Effect of information letters**

.03 Information letters are advisory only and have no binding effect on the Service. See section 3.06 of this revenue procedure. If the headquarters office issues an information letter in response to a request for a letter ruling that does not meet the requirements of this revenue procedure, the information letter is not a substitute for a letter ruling.

#### **SECTION 17. WHAT IS THE EFFECT OF THIS REVENUE PROCEDURE ON OTHER DOCUMENTS?**

Rev. Proc. 2008–4 is superseded.

#### **SECTION 18. EFFECTIVE DATE**

This revenue procedure is effective January 5, 2009.

#### **SECTION 19. PAPERWORK REDUCTION ACT**

The collections of information contained in this revenue procedure have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. § 3507) under control number 1545–1520.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

The collections of information in this revenue procedure are in sections 7.07, 9.02, 9.03, 9.04, 9.05, 9.06, 10.02, 10.03, 11.03, 11.04(1)–(5), 11.06, 12.01, 12.06, 12.07, 13.09(1), 14.02(1), and in Appendices B, C, D and E. This information is required to evaluate and process the request for a letter ruling or determination letter. In addition, this information will be used to help the Service delete certain information from the text of the letter ruling or determination letter before it is made available for public inspection, as required by § 6110. The collections of information are required to obtain a letter ruling or determination letter. The likely respondents are businesses or other for-profit institutions.

The estimated total annual reporting and/or recordkeeping burden is 12,650 hours.

The estimated annual burden per respondent/recordkeeper varies from 15 minutes to 16 hours, depending on individual circumstances and the type of request involved, with an estimated average burden of 6.01 hours. The estimated number of respondents and/or recordkeepers is 2,103.

The estimated annual frequency of responses is one request per applicant, except that a taxpayer requesting a letter ruling may also request a presubmission conference.

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 § 6103.

#### **DRAFTING INFORMATION**

The principal author of this revenue procedure is Ingrid Grinde of the Employee Plans, Tax Exempt and Government Entities Division. For further information regarding how this revenue procedure applies to employee plans and exempt organizations matters, contact the Exempt Organizations and Employee Plans Customer Assistance Center at 877-829-5500. For employee plans matters, Ms. Grinde can be emailed at *RetirementPlanQuestions@irs.gov*. For exempt organizations matters, Mr. Lieber can be emailed at *tege.eo.ra@irs.gov*. Please put “Question about Rev. Proc. 2009-4” in the subject line.

## INDEX

- additional information . . . . . sec. 9.02(9), 9.03, 11.03, 11.04
- closing agreement . . . . . sec. 3.03, 6.06(4), 9.02(4), 9.02(15), 13.04
- conference . . . . . sec. 9.02(9), 9.03(5), 12.01–.09, 13.09(2), 14.02(2)
- disclose . . . . . sec. 9.02(9)
- exempt organization . . . . . sec. 6.01
- expeditious handling . . . . . sec. 9.03(3)
- extension . . . . . sec. 6.02, 6.04, 11.04, 12.01, 12.06
- fax . . . . . sec. 9.03(4), 11.04
- fee . . . . . sec. 9.02(14), 11.04(5)
- hand delivered . . . . . 9.04(1)
- information letter . . . . . sec. 3.06, 8.01, 15.03
- no rule . . . . . sec. 8, 15.02
- perjury statement . . . . . sec. 9.02(13), 11.04, 11.06
- power of attorney . . . . . sec. 9.02(12), 9.03(2)
- reliance . . . . . sec. 3.09, 11.02, 12.07, 13, 14
- representatives . . . . . sec. 3.09, 9.02(10)–(11), 9.03(2)
- retroactive . . . . . sec. 11.02, 12.04, 12.07, 13, 14
- revenue ruling . . . . . sec. 3.07, 13.04, 13.09(1)
- section 6110 . . . . . sec. 9.02(9), 13.02
- status . . . . . sec. 9.07
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- telephone . . . . . sec. 9.02(1), 11.04, 12.01, 12.08
- where to send . . . . . sec. 9.04
- withdraw . . . . . sec. 9.08

## APPENDIX A

### SAMPLE FORMAT FOR A LETTER RULING REQUEST

*(Insert the date of request)*

Internal Revenue Service  
Commissioner, TE/GE  
Attention: SE:T:EP:RA  
P.O. Box 27063  
McPherson Station  
Washington, DC 20038

Dear Sir or Madam:

*(Insert the name of the taxpayer)* (the “Taxpayer”) requests a ruling on the proper treatment of *(insert the subject matter of the letter ruling request)* under § *(insert the number)* of the Internal Revenue Code.

*[If the taxpayer is requesting expedited handling, the letter ruling request must contain a statement to that effect. This statement must explain the need for expeditious handling. See section 9.03(3).]*

#### A. STATEMENT OF FACTS

##### 1. Taxpayer Information

[Provide the statements required by sections 9.02(1)(a), (b), and (c) of Rev. Proc. 2009–4, 2009–1 I.R.B. 118. (Hereafter, all references are to Rev. Proc. 2009–4 unless otherwise noted.)]

For example, a taxpayer that maintains a qualified employee retirement plan and files an annual Form 5500 series of returns may include the following statement to satisfy sections 9.02(1)(a), (b), and (c):

The Taxpayer is a construction company with principal offices located at 100 Whatever Drive, Wherever, Maryland 12345, and its telephone number is (123) 456–7890. The Taxpayer’s federal employer identification number is 00–1234567. The Taxpayer uses the Form 5500 series of returns on a calendar year basis to report its qualified employee retirement plan and trust.

##### 2. Detailed Description of the Transaction.

[The ruling request must contain a complete statement of the facts relating to the transaction that is the subject of the letter ruling request. This statement must include a detailed description of the transaction, including material facts in any accompanying documents, and the business reasons for the transaction. See sections 9.02(1)(b), 9.02(1)(c), and 9.02(2).]

#### B. RULING REQUESTED

[The ruling request should contain a concise statement of the ruling requested by the taxpayer.]

#### C. STATEMENT OF LAW

[The ruling request must contain a statement of the law in support of the taxpayer’s views or conclusion, including any authorities believed to be contrary to the position advanced in the ruling request. This statement must also identify any pending legislation that may affect the proposed transaction. See sections 9.02(6), 9.02(7), and 9.02(8).]

*D. ANALYSIS*

[The ruling request must contain a discussion of the facts and an analysis of the law. See sections 9.02(3), 9.02(6), 9.02(7), and 9.02(8).]

*E. CONCLUSION*

[The ruling request should contain a statement of the taxpayer's conclusion on the ruling requested.]

*F. PROCEDURAL MATTERS*

1. Rev. Proc. 2009-4 statements

- a. [The statement required by section 9.02(4).]
- b. [The statement required by section 9.02(5).]
- c. [The statement required by section 9.02(6) regarding whether the law in connection with the letter ruling request is uncertain and whether the issue is adequately addressed by relevant authorities.]
- d. [The statement required by section 9.02(7) when the taxpayer determines that there are no contrary authorities.]
- e. [If the taxpayer wants to have a conference on the issues involved in the letter ruling request, the ruling request should contain a statement to that effect. See section 9.03(5).]
- f. [If the taxpayer is requesting the letter ruling to be issued by fax, the ruling request should contain a statement to that effect. See section 9.03(4).]
- g. [If the taxpayer is requesting separate letter rulings on multiple issues, the letter ruling request should contain a statement to that effect. See section 9.03(1).]

2. Administrative

- a. A Power of Attorney is enclosed. [See sections 9.02(12) and 9.03(2).]
- b. The deletions statement and checklist required by Rev. Proc. 2009-4 are enclosed. [See sections 9.02(9) and 9.02(17).]
- c. The required user fee is enclosed. [See section 9.02(14).]

Very truly yours,

*(Insert the name of the taxpayer or the taxpayer's authorized representative)*

By:

\_\_\_\_\_  
Signature          Date

Typed or printed name  
of person signing request

*DECLARATION:* [See section 9.02(13).]

Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the request contains all the relevant facts relating to the request and such facts are true, correct, and complete.

*(Insert the name of the taxpayer)*

By:

\_\_\_\_\_  
Signature  
Typed or printed name of  
person signing declaration

Title          Date

**APPENDIX B**  
**CHECKLIST**  
**IS YOUR RULING REQUEST COMPLETE?**

**INSTRUCTIONS**

The Service will be able to respond more quickly to your letter ruling request if it is carefully prepared and complete. To ensure that your request is in order, use this checklist. Complete the four items of information requested before the checklist. Answer each question by circling "Yes," "No," or "N/A." When a question contains a place for a page number, insert the page number (or numbers) of the request that gives the information called for by a yes answer to a question. **Sign and date the checklist (as taxpayer or authorized representative) and place it on top of your request.**

If you are an authorized representative submitting a request for a taxpayer, you must include a completed checklist with the request, or the request will either be returned to you or substantive consideration of it will be deferred until a completed checklist is submitted. **If you are a taxpayer preparing your own request without professional assistance, an incomplete checklist will not be cause for returning your request or deferring substantive consideration of the request.** However, you should still complete as much of the checklist as possible and submit it with your request.

**TAXPAYER'S NAME** \_\_\_\_\_  
**TAXPAYER'S I.D. No.** \_\_\_\_\_  
**ATTORNEY/P.O.A.** \_\_\_\_\_  
**PRIMARY CODE SECTION** \_\_\_\_\_

**CIRCLE ONE**

**ITEM**

Yes No N/A

1. Does your request involve an issue under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division? See section 5 of Rev. Proc. 2009-4, 2009-1 I.R.B. 118, for issues under the jurisdiction of other offices. (Hereafter, all references are to Rev. Proc. 2009-4 unless otherwise noted.)

Yes No N/A

2. If your request involves a matter on which letter rulings are not ordinarily issued, have you given compelling reasons to justify the issuance of a private letter ruling? Before preparing your request, you may want to call the office responsible for substantive interpretations of the principal Internal Revenue Code section on which you are seeking a letter ruling to discuss the likelihood of an exception. The appropriate office to call for this information may be obtained by calling (202) 283-9660 (Employee Plans matters), or (202) 283-2300 (Exempt Organizations matters) (not toll-free calls).

Yes No N/A

Page \_\_\_\_\_

3. If the request involves an employee plans qualification matter under § 401(a), § 409, or § 4975(e)(7), have you demonstrated that the request satisfies the three criteria in section 6.03 for a headquarters office ruling?

Yes No N/A

Page \_\_\_\_\_

4. If the request deals with a completed transaction, have you filed the return for the year in which the transaction was completed? See sections 6.01 and 6.02.

Yes No

5. Are you requesting a letter ruling on a hypothetical situation or question? See section 8.03.

Yes No

6. Are you requesting a letter ruling on alternative plans of a proposed transaction? See section 8.03.

Yes No

7. Are you requesting the letter ruling for only part of an integrated transaction? See section 8.04.

Yes No

8. Have you submitted another letter ruling request for the transaction covered by this request?

Yes No

9. Are you requesting the letter ruling for a business, trade, industrial association, or similar group concerning the application of tax law to its members? See section 6.07.



Yes No N/A

30. If you want your letter ruling request to be processed ahead of the regular order or by a specific date, have you requested expedited handling in the form required by section 9.03(3) and stated a compelling need for such action in the request?

Yes No N/A  
Page \_\_\_\_\_

31. If you want to have a conference on the issues involved in the request, have you included a request for conference in the ruling request? See section 9.03(5).

Yes No N/A

32. If your request is covered by any of the guideline revenue procedures or other special requirements listed in section 10 of Rev. Proc. 2009-4, have you complied with all of the requirements of the applicable revenue procedure?

Yes No N/A  
Page \_\_\_\_\_

33. If you are requesting relief under § 7805(b) (regarding retroactive effect), have you complied with all of the requirements in section 13.09?

Yes No N/A

34. Have you addressed your request to the appropriate office listed in section 9.04? Improperly addressed requests may be delayed (sometimes for over a week) in reaching the appropriate office for initial processing.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title or authority

\_\_\_\_\_  
Date

\_\_\_\_\_  
Typed or printed name of  
person signing checklist



## APPENDIX C

### Additional Checklist for Roth IRA Recharacterization Ruling Requests

In order to assist EP Technical in processing a ruling request involving a Roth IRA recharacterization, in addition to the items in Appendix B, please check the following list.

- Yes No N/A  
Page \_\_\_\_
1. Did you include the name(s) of trustee and/or custodian of the traditional individual retirement account (IRA) (generally, a financial institution)?
- Yes No N/A  
Page \_\_\_\_
2. Is each IRA identification number present?
- Yes No N/A  
Page \_\_\_\_
3. If the ruling request involves Roth conversions both of a husband and wife, is the necessary information with respect to each IRA of each party present? Note: as long as husband and wife file a joint federal Form 1040, the Service can issue one ruling covering both parties. Furthermore, if a joint federal income tax return has been filed for the year or years in question, the Service only requires one user fee even if both husband and wife had failed conversions.
- Yes No N/A  
Page \_\_\_\_
4. If there was one or more attempted conversions, are the applicable dates on which the attempted IRA conversion(s) occurred included?
- Yes No N/A  
Page \_\_\_\_
5. If the reason that a conversion failed is that the taxpayer or related taxpayers relied upon advice of a tax professional such as a CPA, an attorney, or an enrolled actuary, is the name and occupation of that adviser included?
- Yes No N/A  
Page \_\_\_\_
6. Is certification that the taxpayer or taxpayers timely filed the relevant federal tax return(s) present?
- Yes No N/A  
Page \_\_\_\_
7. Is there a short statement of facts with respect to the conversion? For example, if the ruling request involves a conversion attempted in 1998, there should be a statement of the facts that includes a representation of why the due date(s) found in Announcement 99-57 and Announcement 99-104 were not met.
- Yes No N/A  
Page \_\_\_\_
8. If the taxpayer recharacterized his/her Roth IRA to a traditional IRA prior to submitting a request for § 9100 relief, are the date(s) of the recharacterization(s), name(s) of trustees and/or custodians, and the identification numbers of the traditional IRA(s) present?
- Yes No N/A  
Page \_\_\_\_
9. Does the request include the type of contribution (*i.e.*, regular or conversion) and amount of the contribution being recharacterized?

## APPENDIX D

### Additional Checklist for Government Pick-Up Plan Ruling Requests

In order to assist EP Technical in processing a ruling request involving government pick-up plans, in addition to the items in Appendix B please check the following list.

- |                         |   |
|-------------------------|---|
| Yes No N/A<br>Page ____ | 1. Is the plan qualified under § 401(a) of the Code? (Evidence of qualification or representation that the plan is qualified.)  |
| Yes No N/A<br>Page ____ | 2. Is the organization that established the plan a State or political subdivision thereof, or any agency or instrumentality of the foregoing? An example of this would be a representation that the organization that has established the plan is a political subdivision or municipality of the State.   |
| Yes No N/A<br>Page ____ | 3. Is there specific information regarding who are the eligible participants?   |
| Yes No N/A<br>Page ____ | 4. Are the contributions that are the subject of the ruling request mandatory employee contributions? These contributions must be for a specified dollar amount or a specific percentage of the participant's compensation and the dollar amount or percentage of compensation cannot be subject to change.   |
| Yes No N/A<br>Page ____ | 5. Does the plan provide that the participants do not have the election to opt in and/or out of the plan?   |
| Yes No N/A<br>Page ____ | 6. Are copies of the enacting legislation providing that the contributions although designated as employee contributions are being paid by the employer in lieu of contributions by the employee included?  |
| Yes No N/A<br>Page ____ | 7. Are copies of the specific enabling authorization that provides the employee must not have the option of choosing to receive the contributed amounts directly instead of having them paid by the employer to the plan included? For example, a resolution, ordinance, plan provision, or collective bargaining agreement could specify this information. |

## APPENDIX E

### Additional Checklist for Church Plan Ruling Requests

In order to assist EP Technical in processing a church plan ruling request, in addition to the items in Appendix B, please check the following list.

Yes No N/A  
Page \_\_\_\_

1. Is there specific information showing that the submission is on behalf of a plan established by a named church or convention or association of churches? The information must show how the sponsoring organization is controlled by, or associated with, the named church or convention or association of churches. For example, the sponsoring organization might be listed in the church's official directory of related organizations whose mission is to further the objectives of the church. In order to be considered associated with a church or convention or association of churches, the organization must share common religious bonds and convictions with that church or convention or association of churches.

Yes No N/A  
Page \_\_\_\_

2. Is there specific information showing that the organization that has established the plan is a tax-exempt organization as described in § 501 of the Code?

Yes No N/A  
Page \_\_\_\_

3. Is there representation that the plan for which the ruling is being requested is qualified under § 401(a) of the Code or meets the requirements of § 403(b) of the Code?

Yes No N/A  
Page \_\_\_\_

4. Does the ruling clearly state who are the eligible participants and the name of the employer of these eligible participants?

Yes No N/A  
Page \_\_\_\_

5. Is there a representation that none of the eligible participants are or can be considered employed in connection with one or more unrelated trades or businesses within the meaning of § 513 of the Code?

Yes No N/A  
Page \_\_\_\_

6. Is there a representation that all of the eligible participants are or will be employed by the named church or convention or association of churches, and will not include employees of for-profit entities? An example of an eligible employee includes a duly ordained, commissioned, or licensed minister of a church in the exercise of his or her ministry.

Yes No N/A  
Page \_\_\_\_

7. Is there specific information showing an existing plan committee whose principal purpose or function is the administration or funding of the plan. This committee must be controlled by or associated with the named church or convention or association of churches?

Yes No N/A  
Page \_\_\_\_

8. Is the composition of the committee stated?

9. [RESERVED]

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