

**Justification of Non-Material Change  
Revenue Procedures for Rulings and Determination Letters  
1545-1522**

IRS is submitting a non-material change request to update the OMB submission for 1545-1522. Rev Proc. 2023-XX makes permanent the pilot program announced in Rev. Proc. 2022-10, 2022-6 I.R.B. 473, to provide an opportunity for fast-track processing of certain requests for letter rulings solely or primarily under the jurisdiction of the Associate Chief Counsel (Corporate). This does not change the collection requirements from the previously OMB approved Revenue Procedures included in 1545-1522, and therefore is not changing the burden estimates. IRS making these procedures permanent to improve service to taxpayers.