

Draft Date: 05/22/23



Part III

Administrative, Procedural, and Miscellaneous

26 CFR 601.201: Rulings and determination letters.

Rev. Proc. 2023-[XX]

SECTION 1. PURPOSE

This revenue procedure 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).

SECTION 2. MATERIAL CHANGES TO REV. PROC. 2022-10

In making the pilot program permanent, the following changes have been made:

.01 Sections 4.01(1) and 5.05(2) of this revenue procedure reflect that fast-track processing will not be granted if the letter ruling includes a closing agreement with respect to a transaction under the jurisdiction of the Associate Chief Counsel (Corporate) or another Associate office. If the inclusion of a closing agreement arises