

Part IV – Items of General Interest

This Announcement sets forth a correction to the Schedule of User Fees found in Appendix A of Revenue Procedure 2013-1

Announcement 2013-9

This announcement addresses a typographical error in the Schedule of User Fees found in Appendix A of Revenue Procedure 2013-1, 2013-1 I.R.B. 1, wherein the reduced user fee for a letter ruling, method or period change or closing agreement request involving a personal or business tax issue from a person with gross income of less than \$250,000 was incorrectly listed as \$1,000, when the correct reduced fee for this type of request is \$2,000. Accordingly, the user fee associated with paragraph (4)(a) in Appendix A, Schedule of User Fees of Revenue Procedure 2013-1, 2013-1 I.R.B. 1, page 68, is \$2,000.

The Service will provide relief for taxpayers who submitted ruling requests that otherwise meet the requirements for a reduced user fee under paragraph (4)(a) of Appendix A, Revenue Procedure 2013-1, accompanied by a fee of \$1,000 in reliance on the erroneous information in Rev. Proc. 2013-1. For those taxpayers the Service will not require the payment of an additional \$1,000. The Service will not, however, refund user fees to those taxpayers who submitted the correct fee of \$2,000 with their initial filing. This relief applies only to requests received by the Service prior to February 1, 2013. For all such requests received on or after February 1, 2013, the correct user fee of \$2,000 will be required.

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