

## Part III

### Administrative, Procedural, and Miscellaneous

26 CFR 601.201: Rulings and determination letters.  
(Also Part I, §45)

Rev. Proc. 2015- 29

#### SECTION 1. PURPOSE

This revenue procedure amplifies Rev. Proc. 2015-3, 2015-1 I.R.B. 129, which sets forth areas of the Internal Revenue Code in which the Internal Revenue Service will not issue letter rulings or determination letters.

#### SECTION 2. BACKGROUND

Section 3 of Rev. Proc. 2015-3 sets forth a list of those areas of the Internal Revenue Code under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (Passthroughs and Special Industries), the Associate Chief Counsel (Procedure and Administration), and the

Associate Chief Counsel (Tax Exempt and Government Entities) relating to issues on which the Internal Revenue Service will not issue letter rulings or determination letters.

### SECTION 3. PROCEDURE

Rev. Proc. 2015-3 is amplified by adding the following to section 3.01: Section 45.

Electricity Produced From Certain Renewable Resources. Whether the taxpayer meets the requirements of § 45 or Notice 2010-54, 2010-40 I.R.B. 403 for refined coal.

### SECTION 4. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2015-3 is amplified.

### SECTION 5. EFFECTIVE DATE

This revenue procedure applies to all ruling requests received on or after March 27, 2015.

### SECTION 6. DRAFTING INFORMATION

The principal author of this revenue procedure is Philip Tiegerman of the Office of Associate Chief Counsel (Passthroughs and Special Industries). For further information regarding this revenue procedure, contact Mr. Tiegerman at (202) 317-6853 (not a toll-free call).