

**Rev. Proc. 2007-4**

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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. 2006-4?**

.01 This revenue procedure is a general update of Rev. Proc. 2006-4, 2006-1 I.R.B. 132, which contains the Service’s general procedures for employee plans and exempt organizations letter ruling requests. Most of the changes to Rev. Proc. 2006-4 involve minor revisions, such as updating citations to other revenue procedures.

.02 The Service has determined that letter rulings will not be issued with respect to individual cases under § 414(d), pending the issuance of general guidance that is currently being developed in coordination with the Department of Labor and the Pension Benefit Guaranty Corporation. Accordingly, section 6.02(1) is revised to delete the reference to § 414(d) and section 8.12 is revised to clarify that EP Technical will no longer issue governmental plan rulings under § 414(d), including rulings involving plans of Indian tribal governments.

.03 Additional no rule areas for EO Technical are added as section 6.14 and 6.16.

.04 An additional no rule area for EP Technical and EO Technical is added as section 6.15.

.05 Section 7.04(2) is clarified with respect to the non-issuance of determination letters by EO Determinations on completed transactions.

**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.”











(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. 2007-6, 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.







**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. 2007–3, 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. 2007–6 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











<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, bona fide 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. See 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



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 be cause 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 of 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. March 2004), 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











## 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



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













(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. 2006–4 is superseded.

**SECTION 18. EFFECTIVE  
DATE**

This revenue procedure is effective January 2, 2007.

**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 matters, contact the Employee Plans Customer Assistance Service at 877-829-5500 (a toll-free call). Ms. Grinde's telephone number is (202) 283-9888 (not a toll-free call). For exempt organization matters, please contact Mr. Ted Lieber at (202) 283-8999 or Mr. Wayne Hardesty (202) 283-8976 (not toll-free calls).

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— 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-.08, 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. 3.07, 8.01, 15.03
— no rule	sec. 8, 15.02
— perjury statement	sec. 9.02(13), 11.04, 11.06
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— reliance	sec. 3.09, 11.02, 12.07, 13, 14
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— 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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- Yes No  
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- Yes No N/A  
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10. Have you included a complete statement of all the facts relevant to the transaction? See section 9.02(1).
11. Have you submitted with the request true copies of all wills, deeds, plan documents, and other documents relevant to the transaction, and labeled and attached them in alphabetical sequence? See section 9.02(2).
12. Have you included, rather than merely by reference, all material facts from the documents in the request? Are they accompanied by an analysis of their bearing on the issues that specifies the document provisions that apply? See section 9.02(3).
13. Have you included the required statement regarding whether the same issue in the letter ruling request is in an earlier return of the taxpayer or in a return for any year of a related taxpayer? See section 9.02(4).
14. Have you included the required statement regarding whether the Service previously ruled on the same or similar issue for the taxpayer, a related taxpayer, or a predecessor? See section 9.02(5).
15. Have you included the required statement regarding whether the taxpayer, a related taxpayer, a predecessor, or any representatives previously submitted the same or similar issue but withdrew it before the letter ruling was issued? See section 9.02(5).
16. Have you included the required statement regarding whether the law in connection with the request is uncertain and whether the issue is adequately addressed by relevant authorities? See section 9.02(6).
17. Have you included the required statement of relevant authorities in support of your views? See section 9.02(6).
18. Does your request discuss the implications of any legislation, tax treaties, court decisions, regulations, notices, revenue rulings, or revenue procedures you determined to be contrary to the position advanced? See section 9.02(7), which states that taxpayers are encouraged to inform the Service of such authorities.
19. If you determined that there are no contrary authorities, have you included a statement to this effect in your request? See section 9.02(7).
20. Have you included in your request a statement identifying any pending legislation that may affect the proposed transaction? See section 9.02(8).
21. Is the request accompanied by the deletions statement required by § 6110? See section 9.02(9).
22. Have you (or your authorized representative) signed and dated the request? See section 9.02(10).
23. If the request is signed by your representative, or if your representative will appear before the Service in connection with the request, is the request accompanied by a properly prepared and signed power of attorney with the signatory's name typed or printed? See section 9.02(12).
24. Have you included, signed and dated, the penalties of perjury statement in the form required by section 9.02(13)?
25. Have you included the correct user fee with the request and made your check or money order payable to the United States Treasury? See section 9.02(14) and Rev. Proc. 2007-8, page 230, this Bulletin, for the correct amount and additional information on user fees.
26. Are you submitting your request in duplicate if necessary? See section 9.02(15).
27. If you are requesting separate letter rulings on different issues involving one factual situation, have you included a statement to that effect in each request? See section 9.03(1).
28. If you do not want a copy of the letter ruling to be sent to any representative, does the power of attorney contain a statement to that effect? See section 9.03(2).
29. If you have more than one representative, have you designated whether the second representative listed on the power of attorney is to receive a copy of the letter ruling? See section 9.03(2).





## 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  
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  
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  
Page \_\_\_\_

3. Is there specific information regarding who are the eligible participants?

Yes No N/A  
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  
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  
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  
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?

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