

INTERNAL REVENUE SERVICE
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Dear [REDACTED]

This letter is in response to your August 10, 2000, request of Commissioner Rossotti to grant expeditious handling of your constituent's, [REDACTED] application for a tax exemption. Your constituent intends to apply for a tax exemption in the near future.

I am enclosing a copy of Rev. Proc. 2000-1, 2000-1 I.R.B. 4, which describes the Internal Revenue Service's (IRS) administrative procedures and requirements for issuing a letter ruling. Section 8.02(4) provides information about the expeditious handling of a letter ruling request, and lists what a taxpayer must submit to the IRS when requesting expeditious handling.

The IRS encourages your constituent to ensure that its letter ruling request complies with all the requirements of Rev. Proc. 2000-1 and, in particular, those of section 8.02(4). A letter ruling request that complies with Rev. Proc. 2000-1 provides the IRS not only with information necessary to promptly respond to a request for expeditious handling, but to comprehensively address the substantive issues in the letter ruling.

I hope this information is helpful to you and to your constituent. If you have any questions, please call me at [REDACTED]

Sincerely,

Paul F. Kugler
Associate Chief Counsel
(Passthroughs and Special Industries)

Enclosure