

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

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Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

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Date:

August 22, 2003

Dear _____ :

This responds to your inquiry regarding whether your community college district could obtain a private letter ruling concerning its § 457(b) plan, the amount of user fee required, and how to obtain such a ruling. First, I wish to clarify that your district may obtain a private letter ruling concerning the eligible status of its § 457(b) plan, but from the Office of Associate Chief Counsel (Tax Exempt/Government Entities) in the Office of Chief Counsel, IRS, not from the Office of Division Commissioner (Tax Exempt/Government Entities). Concerning the procedures for requesting a private ruling, we have enclosed a copy of Revenue Procedure 2003-1, 2003-1 I.R.B. 1, which provides detailed information concerning how to request a private ruling from the Office of Chief Counsel. Finally, as noted in § 3(c) of Appendix A of the enclosed revenue procedure, the user fee necessary to request a private letter ruling from the Office of Chief Counsel is generally \$6,000.00. We hope the information furnished, including the enclosed document will be helpful. If you have any further questions regarding this matter, please call _____ or me at _____.

Sincerely,

Robert D. Patchell
Branch Chief, Qualified Plans 2
Office of Division Counsel/Associate Chief
Counsel (Tax Exempt/Government Entities)

Enclosure (1)