



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

March 12, 2025

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CC:EEE:EOET:EO2:  
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UIL: 529A.00-00

Dear \_\_\_\_\_ :

This letter responds to your authorized representatives' request dated February 3, 2025, for an information letter addressing the funding requirements applicable to qualified tuition programs ("QTP"), described in section 529(b) of the Internal Revenue Code,<sup>1</sup> and the permissible uses of that funding.

A letter ruling is a written determination issued to a taxpayer by the IRS Office of Associate Chief Counsel in response to a taxpayer's written inquiry, filed prior to the filing of returns or reports that are required by the tax laws, about its status for tax purposes or the tax effects of its acts or transactions. See Rev. Proc. 2025-1 § 2.01, 2025-1 I.R.B. 1. A letter ruling interprets the tax laws and applies them to the taxpayer's specific set of facts. A letter ruling is issued when appropriate in the interest of sound tax administration. As your authorized representatives' request acknowledges, the IRS will not ordinarily issue letter rulings on a matter involving the Federal tax consequences of proposed state legislation. See Rev. Proc. 2025-3 § 4.02(8), 2025-1 I.R.B. 142. Furthermore, the IRS will not issue a letter ruling on whether a state-run tuition program qualifies under section 529. See Rev. Proc. 2025-3 § 3.01(83).

The IRS may, however, provide an information letter—a statement that calls attention to a well-established interpretation or principle of tax law without applying it to a specific set of facts—if a taxpayer's request does not meet the requirements of Revenue Procedure 2025-1 and the IRS concludes that general information will help the taxpayer. See Rev. Proc. 2025-1 § 2.04. We hope this general information letter is responsive to your inquiry.

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<sup>1</sup> Unless otherwise noted, all section references are to the Internal Revenue Code of 1986, as amended.

