Increased User Fees for Certain Letter Ruling and Determination Letter Requests in 2021

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The IRS recently issued Announcement 2020-14 (the ?ÃÂ£***Announcement***?ÃÂ¥), which provides notice of increased user fees for certain letter ruling and determination letter requests. The increased user fees will be included in Rev. Proc. 2021-4 and will be effective January 4, 2021. The Announcement also includes a chart showing the current user fee amounts and the increased amounts for 2021 for various types of letter ruling and determination letter requests. The Announcement is available **here**.

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