

Taxpayers May Temporarily Submit Certain Requests Electronically to the IRS

May 8, 2020

The IRS released Rev. Proc. 2020-29, which modifies Rev. Proc. 2020-1, to temporarily allow taxpayers to electronically submit requests for letter rulings, closing agreements, determination letters (including those issued by the IRS Large Business and International Division), and information letters, which are under the jurisdiction of the IRS Office of Chief Counsel. The procedures for determination letters issued by the IRS's Small Business/Self Employed Division, Wage and Investment Division, or Tax Exempt and Government Entities Division remain unchanged. Rev. Proc. 2020-29 describes the procedural, formatting, and technical requirements for any such electronic submissions and is effective April 30, 2020, until modified or superseded.

Rev. Proc. 2020-29 is available [here](#).