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## IRS Corrects TE/GE Ruling Procedures.

The IRS has corrected (Rev. Proc. 2014-19) the procedures (Rev. Proc. 2014-4) for furnishing ruling letters, information letters, and other guidance on matters regarding sections of the code under the jurisdiction of the Tax-Exempt and Government Entities Division commissioner.

Rev. Proc. 2014-4 contains errors in sections 2.06 and 9.03(3) regarding the expedited handling of exempt organization determination letter requests. Effective January 2, 2014, Rev. Proc. 2014-19 corrects those errors to clarify that EO determination letters are still eligible for expedited handling under section 9 of Rev. Proc. 2014-4.

Part III — Administrative, Procedural, and Miscellaneous

26 CFR 601.201: Rulings and determination letters.

SECTION 1. BACKGROUND

.01 Revenue Procedure 2014-4 as published on January 2, 2014 (2014-1 I.R.B. 125) contains unintentional errors in sections 2.06 and 9.03(3). The errors are:

1. Section 2.06 of Rev. Proc. 2014-4 should have stated that section 9.03(3) has been modified only with respect to EP determination letter requests and not EO determination letter requests, and

2. Section 9.03(3) of Rev. Proc. 2014-4 should have stated that only EP Determination Letter requests (and not EO determination letter requests) are not eligible for expedited handling, and

3. All references in Section 9.03(3) of Rev. Proc. 2014-4 to “letter ruling” should have also included references to “determination letter.”

SECTION 2. MODIFICATIONS TO REVENUE PROCEDURE 2014-4

.01 Section 2.06 of Rev. Proc. 2014-4 is modified to add “EP” before “determination letter requests are not eligible for expedited handling.”

.02 The second sentence of the first paragraph of Section 9.03(3) of Rev. Proc. 2014-4 is modified to add “EP” before “Determination Letter requests are not eligible for expedited handling.”

.03 Section 9.03(3) of Rev. Proc. 2014-4 is modified to add the phrase “or EO determination letter” after all references to the phrase “letter ruling” in this Section.

SECTION 3. EFFECTIVE DATE

.01 The modification in this revenue procedure will be treated as in effect as of the effective date of Rev. Proc. 2014-4, January 2, 2014.

SECTION 4. EFFECT ON OTHER DOCUMENTS

.01 This Rev. Proc. modifies Rev. Proc. 2014-4 to ensure that EO Determination Letters remain eligible for expedited handling under Section 9.03(3) of Rev. Proc. 2014-4.

SECTION 5. DRAFTING INFORMATION

The principal author of this Revenue Procedure is Dave Rifkin of Exempt Organizations, Tax Exempt and Government Entities Division. For further information regarding this Revenue Procedure, contact Dave Rifkin at (202) 317-8525 (not a toll-free call).

Citations: Rev. Proc. 2014-19; 2014-10 IRB 1

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