

# **Bond Case Briefs**

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## **IRS Guidance Allows Electronic Requests for Letter Rulings.**

The IRS has issued guidance ([Rev. Proc. 2020-29](#)) modifying the procedures in Rev. Proc. 2020-1 to temporarily allow taxpayers to electronically submit specified letter rulings, closing agreements, determination letters, and information letters.

Until Rev. Proc. 2020-29 is modified or superseded, both paper and electronic requests for advice from the associate chief counsel offices and the IRS Large Business and International Division will be accepted. The guidance doesn't modify 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.

Taxpayers may electronically submit requests by fax or compressed and encrypted email attachments using the electronic submission procedures described in Rev. Proc. 2020-29. Those requests must be signed using the electronic signature procedures described in the guidance. The processing of paper requests will likely be delayed due to limited availability of IRS personnel.