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The COVID-19 Pandemic Continues On and So Do Telephonic TEFRA Hearings: Squire Patton Boggs

Remember earlier this year when the novelty of working from home hadn't worn off, when every day wasn't [Groundhog Day](#), when we hadn't run out of Netflix to watch, and when we were all concerned about how to satisfy the in-person TEFRA hearing requirement for tax-exempt private activity bonds in the midst of a pandemic and all sorts of Stay-at-Home orders? I know, that seems like decades ago!

As a refresher, on [Star Wars Day](#),^[1] the IRS responded to NABL's request for relief from the in-person TEFRA hearing requirement in the form of [Rev. Proc. 2020-21](#). Rev. Proc. 2020-21 permits telephonic TEFRA hearings during the period between May 4, 2020 and December 31, 2020. Specifically, during this period, a governmental unit can meet the TEFRA requirement that the public hearing be held in a convenient location by affording the general public access to the hearing by toll-free telephone call.^[2] It's clear that the IRS was also hoping that the COVID-19 pandemic would be all but a distant memory by the end of 2020.

Unfortunately, it looks like the COVID-19 pandemic is probably going to be with us beyond December 31, 2020. So, yesterday, the IRS issued [Rev. Proc. 2020-49](#), which extends until **September 30, 2021** the period during which telephonic TEFRA hearings can be held in lieu of in-person TEFRA hearings. Hopefully, we won't be in quarantine until then.

Now back to your regularly scheduled stalking of election coverage.

[1] Or May 4, 2020 - you can choose how you want to recognize days in 2020.

[2] Never have the authors of this blog explained to so many people what a toll-free number is.

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By Taylor Klavan on November 5, 2020

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