

# HAWKINS ADVISORY

## EXTENSION OF TEMPORARY REGULATORY RELIEF REGARDING TELEPHONIC TEFRA PUBLIC HEARINGS

In response to the ongoing COVID-19 public health concerns and the continuation of local restrictions on public gatherings, the Internal Revenue Service (“IRS”) has issued Revenue Procedure 2020-21, Revenue Procedure 2020-49 and, most recently, Revenue Procedure 2021-39, allowing public hearings held in satisfaction of the public notice, hearing and approval requirements of §147(f) of the Internal Revenue Code, the so-called “TEFRA” requirements, to be held by teleconference that is accessible to the residents of the approving governmental unit by calling a **toll-free number**, as well as other telephone numbers or by internet-based meeting technology, provided interested members of the public have been afforded access to the meeting by means of a toll-free number.

Revenue Procedure 2021-39, published on August 31, 2021, extends the permissive use of telephonic hearings until **March 31, 2022**.

Any questions regarding the foregoing may be directed to a member of the Hawkins Delafield & Wood LLP Tax Department.

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