



# TaxNewsFlash

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## Rev. Proc. 2020-29: IRS temporary procedures for electronic submission of requests for letter rulings, closing agreements, other advice (COVID-19)

The IRS today released an advance version of Rev. Proc. 2020-29 that temporarily allows for the electronic submission of requests:

- For letter rulings, closing agreements, determination letters, and information letters under the jurisdiction of the IRS Office of Chief Counsel
- For determination letters issued by the IRS Large Business and International Division (LB&I)

[Rev. Proc. 2020-29](#) [PDF 71 KB] modifies the procedures in Rev. Proc. 2020-1.

Today's revenue procedure states that it does not modify 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.

### **Rev. Proc. 2020-29**

Rev. Proc. 2020-29 sets out the standards for electronic submissions—that is, submissions for requests for advice made for matters under the jurisdiction of Associate Chief Counsel Offices and LB&I when transmitted by facsimile or compressed and encrypted email attachments using the electronic submission procedures as described in today's revenue procedure.

The IRS indicated that taxpayers and their representatives are not required to submit original documents under the temporary procedure.

Rev. Proc. 2020-29 also allows for the use of electronic signatures for submissions under the temporary procedures. The revenue procedure sets forth guidance on required image formatting for electronic signatures, and in the case of digital signatures, on the required encryption software for electronic signatures.

The option for paper submission is still available "...although the IRS expects to have limited personnel available, which will likely delay for some period of time the processing of requests that are submitted in paper copies through the mail and private delivery services."

According to Rev. Proc. 2020-29, electronic submission in accordance with this revenue procedure will allow for more expeditious processing than paper submission.

Rev. Proc. 2020-29 is effective as of April 30, 2020 until such time that it is modified or superseded.

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