



IRS reminds taxpayers and practitioners of expedited letter ruling procedures

IR-2020-212, September 16, 2020

WASHINGTON — The Internal Revenue Service continues to look for ways to assist taxpayers affected by the COVID-19 pandemic. As part of that effort, the IRS reminds taxpayers and tax practitioners of the procedures for requesting expedited handling of requests for letter rulings under [Rev. Proc. 2020-1](#), 2020-1 I.R.B. 1 (January 2, 2020).

As set forth in [Rev. Proc. 2020-1](#), the IRS ordinarily processes requests for letter rulings in the order that they were received. A taxpayer with a compelling need to have a request processed more quickly may request expedited handling. The request for expedited handling must be made in writing, preferably in a separate letter submitted with the letter ruling request. Requests for expedited handling are granted at the discretion of the IRS and typically involve a factor outside of the taxpayer's control that creates a real business need to obtain a letter ruling before a certain date in order to avoid serious business consequences. Requests for expedited handling should be submitted as promptly as possible after the taxpayer has become aware of the deadline or compelling business need.

The COVID-19 pandemic is a factor outside of the taxpayer's control that can support a request for expedited handling under [Rev. Proc. 2020-1](#). As a result, and consistent with [Executive Order 13924](#) of May 19, 2020, taxpayers are encouraged to seek expedited handling if they face a compelling need related to COVID-19. Such requests will be handled as provided in [Rev. Proc. 2020-1](#).

More information on the procedures for requesting expedited handling is provided in Section 7.02(4) of [Rev. Proc. 2020-1](#). In addition, [Rev. Proc. 2020-29](#), 2020-21 I.R.B. 859 (May 18, 2020), sets forth procedures for the electronic submission of letter ruling requests.

Page Last Reviewed or Updated: 16-Sep-2020