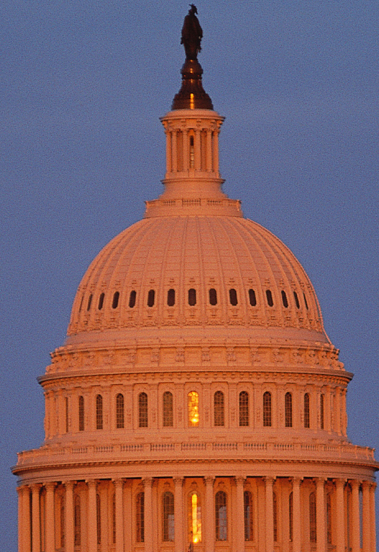




# TaxNewsFlash

## United States



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## Rev. Proc. 2022-10: Pilot program, “fast-track processing” of letter ruling requests by corporate taxpayers

The IRS today released an advance version of Rev. Proc. 2022-10 that establishes an 18-month pilot program for “fast-track processing” of letter rulings that are solely or primarily under the jurisdiction of the Associate Chief Counsel (Corporate).

According to [Rev. Proc. 2022-10](#) [PDF 137 KB], the 18-month pilot program applies to all letter ruling requests postmarked or, if not mailed, received by the IRS after January 14, 2022. The pilot program will expire on the earlier of July 14, 2023, or the date on which a superseding revenue procedure is released.

According to today’s revenue procedure, the IRS and Treasury received “numerous informal comments” regarding the time required to process letter ruling requests and, in response, determined that faster processing of certain requests for letter rulings solely or primarily under the jurisdiction of the Associate Chief Counsel (Corporate) would improve service to taxpayers and enhance sound administration of the corporate tax provisions. Thus, Rev. Proc. 2022-10 sets out the rules applicable for the availability of fast-track processing or expedited handling.

If a taxpayer has submitted a letter ruling request on or before January 14, 2022, the taxpayer may request fast-track processing by agreeing to procedures set forth in Rev. Proc. 2022-10. For example, the taxpayer requesting fast-track processing for such letter ruling requests must address in writing certain factors enumerated in the revenue procedure. No pre-submission conference is required.

The taxpayer must submit a draft letter ruling within seven business days of being notified that the request for fast-track processing has been granted (unless a draft was previously submitted). If fast-track processing is granted, the IRS “will endeavor to complete processing of the letter ruling request within a specified period.”

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