

TaxNewsFlash

United States



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IRS annual revenue procedures for 2023

[Internal Revenue Bulletin 2023-1](#) [PDF 19.9 MB] (315 pages) provides six of the “annual revenue procedures” for 2023.

- Rev. Proc. 2023-1 - Letter rulings, information letters, and determination letters
- Rev. Proc. 2023-2 - Technical advice
- Rev. Proc. 2023-3 - Areas in which rulings will not be issued (domestic area)
- Rev. Proc. 2023-4 - Determination letters and letter rulings (tax-exempt and government entities, employee plans)
- Rev. Proc. 2023-5 - Determination letters (exempt organizations)
- Rev. Proc. 2023-7 - Areas in which rulings will not be issued (international area)

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