



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Agency Information Collection Activities; Comment Request on Procedures for Determination Letters and Other Rulings.**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of Information Collection; request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

**DATES:** Written comments should be received on or before **[INSERT DATE 60**

**DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include “OMB Control No. 1545-1520” in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure or form should be directed to Kerry Dennis at (202) 317-5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington DC 20224, or through the internet, at [Kerry.L.Dennis@irs.gov](mailto:Kerry.L.Dennis@irs.gov) .

#### **SUPPLEMENTARY INFORMATION:**

The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. Comments submitted in response to this notice will be summarized and/or

included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

*Title:* Procedures for Determination Letters and Other Rulings.

*OMB Control Number:* 1545-1520.

*Revenue Procedure and Form Number:* 2025-4 and 15662.

*Abstract:* Internal Revenue Service regulation § 601.201(a)(1)) provides that it is the practice of the Internal Revenue Service (IRS) to answer inquiries of individuals and organizations, whenever appropriate in the interest of sound tax administration, as to their status for tax purposes and as to the tax effects of their acts or transactions. Under this revenue procedure 2025-4, (and successor guidance), taxpayers can request determination letters and private letter rulings from the from the Commissioner, Tax Exempt and Government Entities, Employee Plans Office (“Employee Plans”) on how the tax laws apply to them. Employee Plans requires information from taxpayers in order to process these requests. Form 15662 will simplify and standardize the application process for Private Letter Rulings issued under Rev. Proc. 2025-4 and its successors.

*Current Actions:* There are no changes to the regulation that would affect burden. New Form 15662 is being added to simplify and standardize the application process for Private Letter Rulings issued under Rev. Proc. 2025-4 and its successors.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local or tribal governments.

*Estimated Number of Responses:* 12,733.

*Estimated Time Per Response:* 3.05 hours.

*Estimated Total Annual Burden Hours:* 38,836.

Dated: June 10, 2025.

Kerry L. Dennis

Tax Analyst.

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