IRS Issues, Rev. Proc. 2026-30, Application Procedures for Letter Rulings and Nonbank Trustee Approval Letters from IRS Employee

Plans

[Revenue Procedure (Rev. Proc) 2026-30](#) modifies the procedures in [Rev. Proc. 2026-4, 2026-1 IRB 160](#), for requesting letter rulings and nonbank trustee approval letters (collectively, Letter Rulings) under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division, Employee Plans Rulings and Agreements Office (Employee Plans Rulings and Agreements). This revenue procedure provides that, effective September 4, 2026, requests for Letter Rulings under Rev. Proc. 2026-4 must be submitted using Form 15662, Application for Private Letter Rulings. Additionally, this revenue procedure requires the use of an electronic submission process on the pay.gov website for all such Letter Ruling requests submitted on or after September 4, 2026. Action on requests for letter rulings will not occur until the user fee, in the correct amount, is received. Checks will also no longer be accepted by the IRS for letter ruling and nonbank trustee approval letter submissions.

BACKGROUND

Rev. Proc. 2026-4 provides detailed instructions on how taxpayers can submit requests for Letter Rulings from the Internal Revenue Service (IRS) on issues under the jurisdiction of Employee Plans Rulings and Agreements. Although the IRS issued Form 15662 in 2025 to simplify and standardize the submission process for Letter Rulings requested from Employee Plans Rulings and Agreements, Rev. Proc. 2026-4 does not require the use of a single, standardized form for all Letter Ruling submissions, nor does that revenue procedure provide for payment of user fees for Letter Rulings through the www.pay.gov portal.

Rev. Proc. 2026-4 generally requires taxpayers to mail or hand-deliver requests for Letter Rulings to a specified address along with a paper check for the applicable user fee.

This revenue procedure amends the submission process to require that a request for a Letter Ruling (including Form 15662, information required by Rev. Proc. 2026-4 or any successor thereto, and the applicable user fee) be submitted using pay.gov.

MODIFICATIONS TO REVENUE PROCEDURE 2026-4

1. The third paragraph of section 6.03(3) of Rev. Proc. 2026-4 is modified to read as follows:
    1. A request for expedited handling of a request for a letter ruling will not be forwarded to the appropriate group for action until the user fee, in the correct amount, is received.
2. Section 27.08 of Rev. Proc. 2026-4 is modified to read as follows:
    1. Additional information can be sent by fax, Taxpayer Digital Communications Secure Messaging, the IRS Document Upload Tool, or to the address provided by the Service representative who requested the information. The additional information should include the name and room number of the Service representative who requested the information and the taxpayer’s name and the case control number (which the Employee Plans Rulings and Agreements representative can provide).
3. Section 30.07(4) of Rev. Proc. 2026-4 is deleted in its entirety and replaced with the following:

(4) Payment of user fees for letter ruling and nonbank trustee approval letter requests. User fees for letter ruling and nonbank trustee approval letter requests must be paid using www.pay.gov. The Service no longer accepts checks for letter ruling and nonbank trustee approval letter submissions.

4. Section 30.08 of Rev. Proc. 2026-4 is modified to add the following paragraph after section 30.08(2):

(3) Letter ruling and nonbank trustee approval letter requests must be made to the Service on www.pay.gov using Form 15662, Application for Private Letter Rulings.

5. The first sentence of section 31.01 of Rev. Proc. 2026-4 is modified to read as follows:

.01 Requests should be submitted in the manner prescribed in section 31.01(1), mailed to the address provided in section 31.01(2), or mailed or hand-delivered to the appropriate address provided in section 31.01(3).

6. Section 31.01(1) is modified to read as follows:

(1) *Employee plans letter rulings and nonbank trustee approval letters under Rev. Procs. 87-50, 90-49, 2003-16, 2010-52, 2017-57, 2024-32, or this revenue procedure:*

Requests for letter rulings and nonbank trustee approval letters must be submitted on www.pay.gov and may not be mailed to the Service. If a paper submission is mailed, the submission will be returned to the applicant, including any submitted paper checks.

Requests for reconsideration of user fees under section 30.11 for letter rulings and nonbank trustee approval letters should be mailed to:

Internal Revenue Service

Attention: EP Letter Rulings

SE:T:EP:RA:T:A2, IR-6213

1111 Constitution Avenue, NW

Washington, DC 20224-0002

7. Section 31.01(3) is modified to read as follows:

(3) *Requests for employee plans opinion letters described in*

section 31.01(2) of this revenue procedure that are shipped by Express Mail or a delivery service should be sent to:

Internal Revenue Service

Attention: EP Opinion Letters

TE/GE Stop 31A Team 105

7940 Kentucky Drive

Florence, KY 41042

Note: Hand-delivered requests must be marked OPINION LETTER SUBMISSION. The delivery should be made to the following address between the hours of 8:30 a.m. and 4:00 p.m., where a receipt will be given:

Courier’s Desk

Internal Revenue Service

Attention: EP Opinion Letters

TE/GE Stop 31A Team 105

7940 Kentucky Drive

Florence, KY 41042

8. Appendix D of Rev. Proc. 2026-4 is modified to delete the following address

information appearing toward the top center of the Appendix:

P.O. Box 12192

TE/GE Stop 31A Team 105

Covington, KY 41012-0192

9. On the second page of Appendix D, section F.2.c is modified to read as follows:

10. The required user fee has been paid through Pay.gov. [See section 6.02(15).]
11. The first paragraph of Appendix E of Rev. Proc. 2026-4 is modified to read as follows:

The Service will be able to respond more quickly to your letter ruling request if it is carefully prepared and complete. To ensure that your request is in order, use this checklist. Complete the four items of information requested before the checklist. Answer each question by circling “Yes,” “No,” or “N/A.” If a question contains a place for a page number, insert the page number (or numbers) of the request that gives the information called for by a yes answer to a question. **Sign and date the checklist (as taxpayer or authorized representative) and attach it as the first document of your request.**

11. Question 23 of the checklist of Appendix E of Rev. Proc. 2026-4 is modified to read as follows:

Have you included the correct user fee with the request? See section 6.02(15) and section 30 and Appendix A for the correct amount and additional information on user fees.

EFFECTIVE DATE

The effective date of this revenue procedure is September 4, 2026.

Torrillo & Associates
Benefit Plan Audit Specialists

Phone:

Email:

Address:

Who We Are

Torrillo & Associates, LLC specializes in employee benefit plan audits including 401k audits, 403b audits, pension plan audits, and other retirement plan audits. We are licensed in 10 states including Pennsylvania, New Jersey, Delaware, New York and Florida. We are also able to practice in additional states that have passed firm mobility.

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