



May 8, 2020

## IRS Releases Guidance on Virtual TEFRA Hearings

On May 4, 2020, the IRS released guidance for virtual TEFRA hearings in Revenue Procedure 2020-21 (the “Revenue Procedure”). Industry participants had requested such guidance in response to COVID-19 social distancing limitations which made traditional in-person TEFRA hearings impractical or impossible in many jurisdictions. Pursuant to the Revenue Procedure, hearings that are conducted via teleconference “accessible to the residents of the approving governmental unit by calling a toll-free telephone number” are specifically approved and treated as held in a location that, based on the facts and circumstances, is convenient for residents of the approving governmental unit. “Toll-free” telephone numbers are understood to be numbers that can be dialed with no charge to the person placing the call and typically begin with 800, 888, 877 and similar prefixes. While additional options for participation in a hearing, such as additional telephone or internet-based options, are also acknowledged, only meetings providing toll-free telephone access are approved by the Revenue Procedure. For any meeting notices published on or prior to May 11, 2020, for which a toll-free telephone number was not provided in the notice, the Revenue Procedure indicates that such toll-free access number may be provided at least 48 hours prior to the hearing by posting on the appropriate governmental website. The more general implication is that after May 11, TEFRA notices for virtual hearings should include information on how the public may access the hearing, such as by providing the toll-free number to be called and any relevant additional access information. The Revenue Procedure applies to TEFRA hearings held from May 4, 2020 through the end of calendar year 2020 and to any TEFRA hearings held by toll-free teleconference due to COVID-19 prior to the date of publication of the Revenue Procedure.

This memorandum was prepared by the national [Public Finance Tax Group](#) of Kutak Rock LLP. Questions, comments or corrections to this memorandum may be addressed to any of the attorneys listed below.

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