

## Part III - Administrative, Procedural, and Miscellaneous

### **Letter Ruling and Technical Advice Procedures--Effect of Reorganization**

#### **Notice 2000-35**

This Notice advises the public that the procedures in Rev. Proc. 2000-1, Rev. Proc. 2000-2, Rev. Proc. 2000-3, and Rev. Proc. 2000-7 for issuing letter rulings, determination letters, and information letters, and for furnishing technical advice, continue to apply to issues under the jurisdiction of the Office of Chief Counsel even though the offices and titles in these revenue procedures may have changed as a result of the reorganization of the Office of Chief Counsel of the Internal Revenue Service.

Taxpayers should continue to send requests for letter rulings or pre-submission conferences on issues under the jurisdiction of the Office of Chief Counsel to the appropriate address stated in section 8.03(1) of Rev. Proc. 2000-1. Taxpayers may continue to address these requests to the associate chief counsel offices listed in section 8.03(1) even though some of these offices have changed names or some of the duties of the offices have been re-assigned. We will forward the requests to the appropriate office. Taxpayers that are requesting a pre-submission conference by telephone should continue to call the telephone numbers listed in section 11.07(1) of Rev. Proc. 2000-1. If the jurisdiction of the issue has been assigned to another office, we will forward your call to the appropriate office.

Also, district or appeals offices will continue to send requests for technical advice on issues under the jurisdiction of the Office of Chief Counsel to the appropriate address listed in section 9.03 of Rev. Proc. 2000-2.

The principal author of this notice is Kathleen Reed of the Office of Assistant Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice, contact Ms. Reed at (202) 622-3110 (not a toll-free call).