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Update — Expedited Handling for Determination Letters Still Available

For the past few weeks, there has been some confusion over [Revenue Procedure 2014-4](#)'s apparent elimination of an expedited option for exempt-organization determination letters [as discussed previously](#), since the subsequent [Revenue Procedure 2014-9](#) still included the explanation from [previous years](#) about the IRS's standards for granting expedited treatment of exempt-organization determination letters.

Earlier today, the IRS's Acting Director of Rulings and Agreements confirmed to us that **Revenue Procedure 2014-4 was incorrect** in implying that expedited handling was no longer available for *exempt organization* determination letters. (This is apparently still true for employee plans.) Accordingly, the same rules for requesting expedited processing of tax-exemption applications still apply.

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Nonprofit Law Matters looks at legal issues in the nonprofit and tax-exempt organizations world. Written by the attorneys and paralegals of Adler & Colvin, it provides updates and analysis regarding philanthropy, charity, and other exempt organization issues.

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