



TaxNewsFlash

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Rev. Proc. 2025-30: Updated procedures for section 355 private letter rulings

The IRS today released [Rev. Proc. 2025-30](#) providing procedures for taxpayers requesting private letter rulings from the IRS regarding certain matters pertaining to section 355 transactions, including representations, information, and analysis to be submitted with those requests.

Rev. Proc. 2025-30 supersedes Rev. Proc. 2024-24, revokes Notice 2024-38 (in which the IRS had requested public feedback on provisions set forth in Rev. Proc. 2024-24), and modifies Rev. Proc. 2025-1 and Rev. Proc. 2017-52.

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