

pre-submission conference in anticipation of filing a request for a private letter ruling under the revenue procedure proposed in Notice 97-7, 1997-1 I.R.B. 8 (Jan. 6, 1997). The proposed revenue procedure, when finalized, will provide special procedures for requesting private letter rulings from the Internal Revenue Service on the tax treatment of environmental cleanup costs under §§ 162 and 263 of the Internal Revenue Code in transactions that span past and future taxable years.

A taxpayer may request a pre-submission conference to discuss the procedures for submitting a letter ruling request and/or the substantive issues relating to the taxpayer's environmental cleanup transaction. However, any discussion of substantive issues at a pre-submission conference is advisory only, is not binding on the Service, and cannot be relied upon as a basis for obtaining retroactive relief under the provisions of § 7805(b).

A pre-submission conference will be held only if the taxpayer actually intends to file a request under the proposed revenue procedure after it is finalized, and only on a time-available basis. If the environmental cleanup issue is currently under examination or before appeals, the examining or appeals officer handling the case will be asked to participate in the conference. For the general rules for requesting a pre-submission conference, see Rev. Proc. 97-1, 1997-1 I.R.B. 11 (Jan. 6, 1997), section 11.07.

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**Environmental Cleanup Costs;
Private Letter Rulings;
Pre-submission Conferences**

Announcement 97-22

Taxpayers may request at this time a