



OFFICE OF THE CHIEF COUNSEL

**DEPARTMENT OF THE TREASURY**  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

May 7, 2020

CC:EEE:EB:QP3:JDvoretzky  
PLR-117278-19

Mr. H. Ray Higgins, Jr.  
Public Employees' Retirement System of Mississippi  
429 Mississippi Street  
Jackson, MS 39201-1005

Dear Mr. Higgins:

This responds to your letter of July 10, 2019, and subsequent correspondence dated September 4, 2019, October 1, 2019, November 26, 2019, and March 4, 2020, in which your authorized representative, on your behalf, requested a private letter ruling regarding the applicability of section 401(k) of the Internal Revenue Code to the plan.

Section 6.02 of Revenue Procedure 2020-1 provides that the Internal Revenue Service (IRS) may decline to issue a letter ruling when appropriate in the interest of sound tax administration or on other grounds whenever warranted by the facts and circumstances of a particular case. In this instance, we have determined that we cannot issue a ruling based on the factual nature of the matter involved. Section 7.08(2) of Rev. Proc. 2020-1 provides that this office generally will notify, by memorandum, the appropriate IRS official in the operating division that has examination jurisdiction of the taxpayer's tax return that this office has declined to rule on the requested ruling.

Accordingly, no further action will be taken with respect to your request. In accordance with section 7.08(1) of Rev. Proc. 2020-1, correspondence and exhibits related to a letter ruling request for which the IRS declines to issue a letter ruling will not be returned to the taxpayer. In accordance with section 15.10 of Rev. Proc. 2020-1, the \$30,000 user fee paid will be refunded.

In accordance with a power of attorney on file in this office, copies of this letter have been sent to your authorized representatives.

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If you have any questions, please contact Jamie Dvoretzky at (202) 317-4836.

Sincerely,

**Laura B.  
Warshawsky**

Digitally signed by Laura B. Warshawsky  
DN: c=US, o=U.S. Government, ou=Department  
of the Treasury, ou=Internal Revenue Service,  
ou=People, serialNumber=493171, cn=Laura B.  
Warshawsky  
Date: 2020.05.07 15:11:24 -04'00'

Laura B. Warshawsky  
Branch Chief, Qualified Plans Branch 1  
(Employee Benefits, Exempt Organizations, and  
Employment Taxes)

cc: Audra Ferguson-Allen  
Harold E. Pizetta III  
EP Rulings and Agreements  
TE/GE Headquarters