

**List of IRS Private Letter Rulings Referencing IRC §1400Z-2  
As of October 20, 2023**

PLR 202335010 - September 1, 2023  
PLR 202334008 - August 25, 2023  
PLR 202332008 - August 11, 2023  
PLR 202329003 - July 21, 2023  
PLR 202327005 - July 7, 2023  
PLR 202325002 - June 23, 2023  
PLR 202324004 - June 16, 2023  
PLR 202320005 - May 19, 2023  
PLR 202314003 - April 7, 2023  
PLR 202249005 - December 18, 2022  
PLR 202245004 - November 14, 2022  
PLR 202243004 - October 28, 2022  
PLR 202239009 - September 20, 2022  
PLR 202239001 - September 20, 2022  
PLR 202223012 - June 10, 2022  
PLR 202215012 - April 15, 2022  
PLR 202206015 - February 14, 2022  
PLR 202206016 - February 14, 2022  
PLR 202205020 - February 4, 2022  
PLR 202205021 - February 4, 2022  
PLR 202202009 - January 14, 2022  
PLR 202116011- April 23, 2021  
PLR 202103013 - January 22, 2021