



Revenue Information Bulletin

No. 11-012

July 26, 2011

Temporary Suspension of Private Letter Ruling (PLR) Service Lifted

Effective September 1, 2011, the temporary suspension of PLR service will be lifted and the Policy Services Division will re-institute the service. As a result, taxpayers and their representatives may begin submitting PLR requests on or after September 1, 2011.

Taxpayers may contact the Policy Services Division at 225-219-2780 or by email at policy@la.gov to discuss whether a PLR is appropriate for the situation. If a PLR is inappropriate, other guidance can be given before the taxpayer invests the significant effort required to prepare a request. If it is determined that a PLR is appropriate, the request must be submitted to the Policy Services Division by email at policy@la.gov or by mail to the following address:

Policy Services Division
Louisiana Department of Revenue
P O Box 44098
Baton Rouge, LA 70804-4098

When making a PLR request, the taxpayer must explain their specific situation, facts, and questions and then present their legal analysis and interpretation of the correct tax treatment. Requests for PLRs must provide the following information:

- The name, address, and telephone number of the person requesting the PLR;
- A power of attorney, if the person is represented by a third party;
- A statement of the specific questions to be answered or issues to be addressed in the PLR;
- Citations or copies of relevant statutes, regulations, court decisions, advisory opinions, or other authority that may support the taxpayer's position;
- A statement attesting to all of the following:
 - Whether the person requesting the opinion has the same issue under audit or appeal with LDR or any other taxing or revenue authority;
 - If the person requesting the opinion has been notified that an examination or audit is pending;
 - If the person requesting the opinion is litigating the issues;
 - If LDR or any other taxing or revenue authority has issued an advisory opinion on the PLR's subject matter and, if so, a copy of the opinion is attached;
 - If the Attorney General's Office has been or will be requested to issue an opinion concerning the issue; and
 - If the requesting person is notified of a scheduled examination or audit by LDR or another taxing or revenue authority before the PLR is issued, the requester will notify the LDR Secretary.

Interested Parties should contact Policy Services at (225) 219-2780.

Cynthia Bridges
Secretary

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