



Letter Rulings

Regulation 12 CSR 10-1.020

(1) Letter Rulings:

(A) The director or his/her duly authorized agent as authorized under section 536.021.9., RSMo shall issue letter rulings subject to the terms and conditions set forth in this rule.

(B) When an issue on which a letter ruling is requested is clearly covered by a duly enacted statute, regulation, administrative rule or a well-established principle of interpretation of the law, the director may issue an information letter instead of a letter ruling. An information letter is not a letter ruling and is not binding on the department. An information letter calls attention to a well-established principle or interpretation of the law and is merely a response for informational purposes.

(2) A letter ruling request must be made in writing and sent in duplicate to: the Director of Revenue, 301 West High Street, Truman State Office Building, Room 660, P.O. Box 311, Jefferson City, MO 65105.

(3) A letter ruling request must specifically state:

(A) That a "letter ruling is requested pursuant to section 536.021.9, RSMO";

(B) The applicant's:

1. Name (the name of the person, partnership, corporation or entity to whom the facts presented in the request apply);
2. Address and phone number;
3. Social Security or federal identification number; and
4. Appropriate Department of Revenue license, registration or identification number, where applicable;

(C) The type of tax, fee, bond, registration or license at issue;

(D) The issue(s) on which a letter ruling is requested, stated clearly and concisely;

(E) A complete, clear and concise

statement of all relevant facts on which the letter ruling is requested;

(F) The applicant's desired result and the legal basis for that result, including reference to the applicable statutes, regulations and case law;

(G) Whether the issue, as it regards the applicant, is presently under investigation or audit by the Department of Revenue. The term investigation or audit includes, but is not limited to, a notice of adjustment, notice of deficiency, assessment, notice of loss of driving privilege or notice of suspension or revocation; and

(H) Whether the applicant is presently pursuing any protest, litigation or negotiation on the issue with the Department of Revenue, as well as the name of any other person, partnership, corporation or entity whom the applicant or his/her duly authorized representative knows is involved with the identical issue pending before or with the Department of Revenue.

(4) The applicant may provide a draft letter ruling for the department's consideration.

(5) The applicant may provide a duplicate cover letter coding all identifying information in the event that the department publishes the letter ruling.

(6) A request for a letter ruling must be signed by the applicant or an authorized agent of the applicant.

(7) The director or his/her duly authorized representative may request additional information from the applicant as deemed necessary to issue a letter ruling. Failure to provide the requested information shall relieve the director of the obligation to issue the letter ruling.

(8) A letter ruling shall have the following effect:

(A) The letter ruling shall apply only to the particular fact situation stated in the letter ruling request;

(B) The letter ruling shall apply

only to the applicant;

(C) The letter ruling shall bind the director, his/her duly authorized agents and their successors only prospectively;

(D) The letter ruling shall bind the director, his/her duly authorized agents and their successors as to transactions of the applicant that occur within three (3) years after the date of the issuance of the letter ruling; and

(E) An unfavorable letter ruling shall not bind the applicant and shall not be appealable to any forum.

(9) The letter ruling shall cease to be binding if:

(A) A pertinent change is made in the applicable law by the General Assembly;

(B) A pertinent change is made in the department's regulations;

(C) A pertinent change in the interpretation of the law is made by a court of law or by an administrative tribunal; or

(D) The actual facts are determined to be materially different for the facts set out in the applicant's letter ruling request.

(10) The director will make a good faith effort to issue letter rulings within ninety (90) days of the date of receipt of a complete request unless, in the director's discretion, the issue is of such complexity or novelty that additional time is required.

(11) The director may refuse to issue a letter ruling for good cause. The director, in a letter, must indicate the specific reasons for refusing to issue the letter ruling. Good cause includes but is not limited to, the following:

(A) The request does not substantially comply with the information required by this regulation;

(B) The request involves hypothetical situations or alternative plans;

(C) The applicant requests the director to determine whether a statute is constitutional under the Missouri Constitution or the United States Constitution;

(D) The facts or issue(s) presented in the request are unclear, overbroad, insufficient or otherwise inappropriate as a basis upon which to issue the letter ruling;

(E) The issue about which the letter ruling is requested is primarily one of fact;

(F) The issue is presently being considered in a rulemaking procedure, contested case or other agency or judicial proceeding that may definitively resolve the issue;

(G) The issue cannot be reasonably resolved prior to the issuance of regulations;

(H) The applicant is under investigation or audit relating to that issue, or the issue is the subject of investigation, audit, administrative proceeding or litigation;

(I) The issue relates to the application of the law to members of a business, trade, professional or industrial association or to other similar group(s); and

(J) The applicant is not identified or is anonymous.

(12) A letter ruling shall include:

(A) A statement that: "This is a letter ruling issued by the director pursuant to section 536.021.9., RSMO;" and

(B) The signature of the director or any person duly authorized to issue letter rulings on his/her behalf.

(13) The applicant may withdraw the request for a letter ruling, in writing, prior to the issuance of the letter ruling.