



MISSOURI DEPARTMENT OF
REVENUE
Request for Letter Ruling

Failure to complete all fields may result in this letter ruling request being rejected. Additional information may be requested by the Department. Failure to respond to requests for additional information by the Department may result in this letter ruling request being rejected. Refer to detailed instructions on page 3 before completing and submitting this request.

Name of Applicant (First and Last) or Name of Business

Address (Street, City, State and Zip Code)

Social Security Number or FEIN Number

Missouri Tax Identification Number

Telephone Number

Type of tax, fee, bond, registration or license at issue:

1. Clearly state the issue(s) along with all relevant facts. Include attachments, if necessary.

[Large empty box for providing details of the issue and relevant facts.]

INSTRUCTIONS:

1. The director or his/her duly authorized agent as authorized under section 536.021.10, RSMo shall issue letter rulings subject to the terms and conditions set forth in regulation 12 CSR 10-1.020.
2. 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 decline to issue a letter ruling or 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.
3. A letter ruling request must be made in writing and submitted electronically or mailed to the address noted below.
4. The applicant may provide a draft letter ruling for the department's consideration.
5. A request for a letter ruling must be signed by the applicant or an authorized agent of the applicant.
6. 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.
7. 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.
8. A 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 from the facts set out in the applicant's letter ruling request.
9. The director will respond to letter ruling requests within sixty (60) days of the date of receipt of a complete request.
10. The director may refuse to issue a letter ruling for good cause. The director, in a letter, will 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 the 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 rule making 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.

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

Form 5859 (02-2022)

Mail to: General Counsel's Office
PO Box 475
Jefferson City, MO 65105-0475

E-mail: gco@dor.mo.gov

Phone: (573) 751-2633 **Fax:** (573) 751-7151

Ever served on active duty in the United States Armed Forces?
If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.