

Advance tax ruling from State Revenue Service (2/18/19)

When a taxpayer is unsure how to apply a tax law, there are various ways of obtaining an opinion from the State Revenue Service (SRS) by telephone or in writing. The written ways include seeking an information letter or an advance tax ruling (also known as a private letter ruling). This article explores the substance of an advance tax ruling, the procedures for requesting one, and the legal implications.

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