

2015 Rulings Update

The Department of Revenue received 19 new ruling requests during 2015, all of which have been completed.

Eleven rulings were issued, and eight informal responses were provided in lieu of a ruling. The Department refunded fees to the taxpayer when a ruling was not the most suitable vehicle for assisting the taxpayer. Of those informal responses, seven responses were to simple questions that did not require an in-depth analysis of the law, and one response was to a request that was more efficiently and appropriately addressed through the refund claim review process.

The Department responded the ruling requests within an average of 72 days. Notably in 2015, the Department received seven ruling requests concerning a newly enacted remotely accessed software law, with five of those requests being received within a single eight-day period. Because of the complex nature of those requests and the application of the new law, the average response time for those rulings was longer than other ruling requests. The average response time for rulings concerning remotely accessed software was 117 days, which was within the Department's goal for responding to requests involving more complex issues within an average of 120 days. The average response time for all other rulings issued was 54 days.

Of the nine rulings issued, seven of those rulings were published in redacted form. Two rulings were not published because sufficient redaction was not possible due to unique facts that would identify the taxpayer, even after redacting the taxpayer's name, location and other information.