

### **2016 Rulings Update**

The Department of Revenue received 18 new ruling requests during 2016. Fourteen of those requests have been completed. The Department received the four requests that are not yet completed at the end of 2016.

Ten rulings were issued, and four informal responses were provided instead of a ruling. The Department refunded fees to the taxpayer when a ruling was not the most suitable vehicle for assisting that taxpayer. Of those informal responses, two responses were to simple questions that did not require an in-depth analysis of the law, one response was for a confirmation of information in a letter that the Department previously provided to the taxpayer, and one response was for a question concerning a provision that had expired during the previous year that continued to apply to any taxpayer filing a business plan before the provision's expiration.

Of the ten rulings issued, all of those rulings were published in redacted form to protect taxpayer confidentiality.

The Department has set a goal of responding to ruling requests within an average time frame of 90 days, excluding days during which a request is placed on hold while the Department awaits the taxpayer's response to requests for additional necessary information. The Department exceeded its goal in 2016 by responding to ruling requests within an average of 58 days.