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Contact: Todd Renner
502-782-6081
todd.renner@ky.gov

Kentucky DOR Updates Private Letter Ruling Procedures

Frankfort, KY (July 26, 2019) - The Kentucky Department of Revenue has updated its revenue procedures for issuing guidance under KRS 131.130(8). The changes instituted affect issuance of private letter rulings (“PLRs”). Effective October 1, 2019, PLRs will be issued to taxpayers in a new format that mirrors one used by the Internal Revenue Service. A redacted version of the PLR issued will be posted online after the requesting party has a chance to review the format.
“This new procedure is a continuation of the department’s effort to provide timely and transparent guidance to taxpayers and tax professionals. Although a PLR can only be relied upon by the requesting taxpayer, it can be helpful to other taxpayers to understand the department’s thinking on specific tax issues,” said Commissioner Bork.

A copy of the revised procedure can be found under the link for KY-RP-19-03 at https://revenue.ky.gov/TaxProfessionals/Pages/Guidance.aspx.

Please submit specific questions by email to todd.renner@ky.gov or call 502-782-6081.

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About the Kentucky Department of Revenue

As part of the Finance and Administration Cabinet, the mission of the Kentucky Department of Revenue is to administer tax laws, collect revenue, and provide services in a fair, courteous, and efficient manner for the benefit of the Commonwealth and its citizens. For more information, visit revenue.ky.gov.