



## Requesting a General Information Letter or Private Letter Ruling

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The Colorado Department of Revenue provides official guidance, when appropriate, in response to taxpayer questions by issuing general information letters and private letter rulings.

### General Information Letters

Taxpayers may request general information letters to understand the Department's interpretation of tax statutes, tax rules, and general tax principles. General information letters call attention to established interpretations or principles without applying them to a specific set of facts. These letters are not legally binding on the Department. Requests should be of a general nature because general information letters do not address how the law applies to a particular transaction or fact pattern.

Requests for general information letters may be informal but should contain a question or description of the issue and a generalized fact pattern. Citation to statutes and other legal authority is helpful but not required. There is no fee for a general information letter, and the Office of Tax Policy will normally provide a response within 120 days of receipt.

### Private Letter Rulings

Taxpayers may request private letter rulings to understand the Department's application of tax statutes, tax rules, and general tax principles to a taxpayer's specific proposed or completed transaction. Private letter rulings are generally binding upon the Department unless and until they are rescinded by the Department or by operation of law. Among other things, requests for private letter rulings must include a complete and detailed statement of all relevant facts. Taxpayers should review [1 CCR 201-1, Rule 24-35-103.5](#) and complete the [PLR Request Checklist](#) prior to submitting a request for a private letter ruling.

Requests for private letter rulings should include the completed PLR Request Checklist and must be mailed to the Office of Tax Policy along with the initial fee of \$500. Copies may also be sent by email. Additional fees will likely apply. After conducting initial research, the office will contact the requester to discuss the total fee for the ruling. The office will normally provide a ruling within 90 days of receipt of a complete request.

### Submitting a Request

Requests for general information letters and private letter rulings may be submitted by email to: [DOR\\_TaxPolicy@state.co.us](mailto:DOR_TaxPolicy@state.co.us).

Original requests for private letter rulings must also be submitted by mail, along with the required \$500 fee, to:

Colorado Department of Revenue  
Office of Tax Policy, Room 112  
P.O. Box 17087  
Denver, CO 80217-0087

Make checks payable to: Colorado Department of Revenue