



# Private Letter Ruling (PLR) Request Checklist

Your request must include all the information and applicable attachments listed below.  
The Department may determine that additional information is needed.

## Identifying Information

Letter Type	Clearly state that you are requesting a private letter ruling from the Department pursuant to <a href="#">section 24-35-103.5, C.R.S.</a> , and <a href="#">1 CCR 201-1, Rule 24-35-103.5</a> .	<input type="checkbox"/> Complete
Taxpayer Information	State that the taxpayer wishes to remain anonymous at this time; OR _____  Provide the following information for each taxpayer to whom you expect the ruling to apply.  In the request: 1) Legal Name (and Trade Name, if applicable) 2) Email Address  Either in the request or an attached Power of Attorney (POA): 3) Mailing Address 4) Telephone Number 5) Tax ID Number(s): Colorado Account Number (CAN), Federal Employer Identification Number (FEIN), Individual Taxpayer Identification Number (ITIN), or Social Security Number (SSN)	<input type="checkbox"/> Anonymous at this time, but all information will be provided upon disclosure of taxpayer identity  <input type="checkbox"/> All information provided in the request  <input type="checkbox"/> Information provided in the request and the attached POA
Contact Person(s)	Provide the following information for the individual(s) to contact regarding a conference and any questions:  1) Individual Name 2) Telephone Number 3) Email Address	<input type="checkbox"/> Provided in the request  <input type="checkbox"/> Provided in the attached POA

## Issue Information

Issue(s)	Clearly state the specific question(s) you would like answered.	<input type="checkbox"/> Complete
Facts	Provide a complete and detailed statement of all relevant facts, including citations for facts contained in attached documents.	<input type="checkbox"/> Complete
Business Reasons	Explain the business reasons for the transaction.	<input type="checkbox"/> Complete
Discussion	Discuss the underlying issues and points of law.	<input type="checkbox"/> Complete

## Declarations

Related Cases	State whether the same or a substantially similar issue is being considered by the Department or the Internal Revenue Service in connection with an active examination or audit of the taxpayer or a related party.	<input type="checkbox"/> Complete
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Related Ruling Requests	State whether the taxpayer or a related party has made a ruling request on the same or a similar issue to the Internal Revenue Service or the taxing authority of another state or local jurisdiction, and if requested, whether such a ruling has been issued.	<input type="checkbox"/> Complete
Facts and Representations	State that, "I have examined this request, including the accompanying documents, and, to the best of my knowledge and belief, the facts and representations presented in support of the request are true, correct, and complete. If I am not the taxpayer, I am authorized to sign this request on behalf of the taxpayer."	<input type="checkbox"/> Completed by taxpayer <input type="checkbox"/> Completed by representative, and will also be completed by taxpayer upon disclosure of identity
Signature of Taxpayer or Representative		<input type="checkbox"/> Complete

**Attached Documents**

All Relevant Documents	Attach true and complete copies of all documents relevant to the request, including those specified below.	<input type="checkbox"/> Complete <input type="checkbox"/> Not Applicable
Step Transaction	Attach documents relating to the entirety of a large integrated transaction, if the issue pertains to any step of such a transaction.	<input type="checkbox"/> Complete <input type="checkbox"/> Not Applicable
Distribution or Reorganization	Attach the corporate balance sheet nearest the date of a corporate distribution, reorganization, or other similar or related transaction, if the issue relates to such a transaction.	<input type="checkbox"/> Complete <input type="checkbox"/> Not Applicable
Related Ruling Requests	Attach any ruling request on the same or a similar issue to the Internal Revenue Service or another state or local taxing jurisdiction.	<input type="checkbox"/> Complete <input type="checkbox"/> Not Applicable
Related Rulings	Attach any ruling on the same or a similar issue from the Internal Revenue Service or another state or local taxing jurisdiction.	<input type="checkbox"/> Complete <input type="checkbox"/> Not Applicable
Power of Attorney (POA)	Attach a completed form DR 0145 or Multistate POA form with the POA option marked, if a representative submits the request or is a contact person regarding a conference and any questions.	<input type="checkbox"/> Complete <input type="checkbox"/> Not Applicable <input type="checkbox"/> Will be submitted upon disclosure of taxpayer identity

**Submission**

Email	Email your request to: DOR_TaxPolicy@state.co.us	<input type="checkbox"/> Optional
Mail with Payment	Mail your request with a \$500 check for the initial evaluation fee to: Colorado Department of Revenue Office of Tax Policy P.O. Box 17087 Denver, CO 80217-0087	<input type="checkbox"/> Complete