



## HOW TO OBTAIN A LETTER RULING FROM THE DIVISION OF TAXATION

A Letter Ruling is a written determination from the Regulatory Services Branch (Branch) of the Division of Taxation (Division). On behalf of the Division, the Branch issues a Letter Ruling based on the laws, regulations, and policies in effect as of the date of the Letter Ruling or for the specific period covered in the Letter Ruling.

A Letter Ruling is limited to the facts set forth therein and is binding on the Division only with respect to the person or entity (taxpayer) to whom it is issued and only if the person or entity fully and accurately described all relevant facts. A Letter Ruling cannot be used as legal precedent, but it may be used as guidance by other taxpayers in similar situations.

To obtain a Letter Ruling, you must submit a request in writing which:

1. Identifies the request as a "Request for Letter Ruling;"
2. Provides the contact information (name and email address) for the party requesting the Letter Ruling in case the Branch has questions about the request;
3. Identifies the taxpayer for whom the request is being made. You must include the taxpayer's legal name, address, and taxpayer identification number;
4. Includes a fully completed Form M-5008-R, Appointment of Taxpayer Representative, if the taxpayer is submitting a request through a third-party representative;
5. Discloses whether the taxpayer is the subject of an ongoing Taxation matter such as an audit, a claim for refund, a protest (with the Conferences and Appeals Branch), or an appeal (with the Tax Court). If so, please provide the case number(s) or other identifying information;
6. States the issue (framed as a question) for which the taxpayer is requesting a Letter Ruling; and
7. Includes all relevant and necessary facts relating to the request.

Although not required, you may wish to cite the relevant laws or regulations that relate to your request and include discussion or analysis of the issues.

The Branch will not issue a Letter Ruling for a request that does not satisfy all of the above requirements or that poses hypothetical situations. It will, however, provide general guidance in those cases.

At the discretion of the Director, the Division may elect to publish Letter Rulings on its website for information and research purposes. When posted, the rulings will be redacted and published without the taxpayer's name, address and/or other identifying information. By submitting a request for a Letter Ruling, the taxpayer acknowledges and agrees that the Division may publish the resulting Letter Ruling. Also, Letter Rulings are considered public records and may be subject to the State of New Jersey's Open Public Records Act OPRA ([N.J.S.A. 47:1A-1 et seq.](#)). For more information on OPRA, please see <https://www.nj.gov/grc/public/complaints/>.

Email your request for a Letter Ruling to [Taxation.RegulatoryServices@treas.nj.gov](mailto:Taxation.RegulatoryServices@treas.nj.gov). You may also fax the request to (609) 989-0113.