

# Pitfalls in DOR's Letter Ruling Process

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# About the Firm

- Formed 1914
- Local and National Clients
- Quality over Quantity

# About the Firm

## Practice Areas

<b>Estate Planning</b>	<b>Business Law</b>	<b>Real Estate</b>
<b>Banking and Lending</b>	<b>Civil Litigation</b>	<b>Nonprofit</b>
<b>State and Local Tax</b>	<b>Employment</b>	<b>Benefits/ERISA</b>
<b>Probate</b>	<b>Securities</b>	<b>Intellectual Property</b>
<b>Mergers &amp; Acquisitions</b>	<b>Appellate Litigation</b>	<b>Creditor Rights</b>

# Letter Ruling Pitfalls



# Letter Rulings Generally

- Binding Rulings
  - Future transactions
  - Disclosed taxpayers
- Requests may be mailed, faxed, emailed, or submitted via online form

## Request a tax ruling

Please note: Due to resources, the issuing of letter rulings may take longer than 10 business days. Our letter rulings are worked in the order that they are received.

**Important:** Please do not use this form to submit confidential information.

Complete this form to request a tax ruling for your business. This form can also be used to get a ruling regarding Real Estate Excise tax or ask general tax questions regarding Capital Gains tax.

In most cases, you can expect a response within 10 business days. Please note that some questions are more complicated and may take longer for a response. If your inquiry is regarding Real Estate Excise tax or Capital Gains tax, you can expect a response within 30 days.

**Note:** If you submit a request for an undisclosed business, we will not be able to provide you with a [binding ruling](#).

\* Indicates required field.

**Name\***

**Email\***

**Confirm Email\***

**UBI/Account ID**

# Where it all Goes Wrong

- Taxpayer Information and Education (TI&E)
- [WAC 458-20-100](#) “Rule 100”
  - Limits scope of review
  - Many taxpayers find out too late

# How to Avoid the Trap

- Take the process seriously
  - Is a binding ruling the right choice for your situation?
- Be thorough in providing supporting evidence
- Know when to seek legal advice