

PLRs are issued at the discretion of the Department. If the same issue is pending in litigation before the Department, a PLR will not be issued. See section 1200.110. (This is a GIL.)

September 8, 2004

Dear Xxxxx:

This letter is in response to your letter dated June 6, 2003, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See, 2 Ill. Adm. Code 1200.120. You may access our website at [www.ILTAX.com](http://www.ILTAX.com) to review regulations, letter rulings and other types of information relevant to your inquiry.

We are unable to issue you the PLR you have requested. We were unaware until recently that after submitting your PLR request, you requested the Local Tax Division to reconsider its denial of the exemption identification number ("E" number) for the ABC. When the Department confirmed its denial on June 20, 2003, it is our understanding that you requested an administrative hearing before the Department. That hearing resulted in the recent issuance of an "E" number for the ABC.

The issue upon which you have requested is therefore moot. Had we been advised that the issue for which you requested a ruling was pending in litigation before the Department, we would have declined to issue a PLR. The Department's regulation governing the issuance of PLRs provides that PLRs are issued at the discretion of the Department. Generally, if the issue upon which a ruling is requested is pending in litigation before the Department, a PLR will not be issued.

If you require additional information, please visit our website at [www.ILTAX.com](http://www.ILTAX.com). or contact the Department's Taxpayer Information Division at (217) 782-3336.

Very truly yours,

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