

This letter revokes Private Letter Ruling ST 02-0010-PLR. (This is a PLR).

June 23, 2009

Dear Xxxx:

This Private Letter Ruling, issued pursuant to 2 Ill. Adm. Code 1200.110, is sent to revoke Private Letter Ruling ST 02-0010-PLR (copy enclosed) regarding your client that was sent to your firm dated May 21, 2002. You are listed on the Power of Attorney, dated June 23, 2009, as one of the contact persons for your client.

The decision by the Department to revoke Private Letter Ruling ST 02-0010-PLR is due to the lack of sufficient detail for the Department to properly conclude in a Private Letter Ruling that the sales referenced in that letter were subject to local tax in CITY, Illinois.

Subsection (d) of 86 Ill. Adm. Code 1200.110 provides that the taxpayer will incur no liability for any tax, penalty or interest as a result of reliance on the ruling up to the date of the issuance of the revocation of the ruling. Upon issuance of this Private Letter Ruling, the provisions of this Private Letter Ruling rescinding Private Letter Ruling ST 02-0010-PLR shall become effective.

If you have questions concerning the revocation of Private Letter Ruling ST 02-0010-PLR, you may contact me at (217) 782-2844.

Sincerely,

Terry Charlton
Chairman, Private Letter Ruling Committee

TDC:msk
Encl.