

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
Office of the Chief Financial Officer  
Office of Tax and Revenue



NOTICE  
JULY 1, 2002

**RECALL AND REVIEW OF OTR RULINGS**

The Office of Tax and Revenue (OTR) announced on July 1, 2002, that it would conduct a review of all rulings relating to taxes administered by OTR. This action is taken due to changes to the District Tax Code (as well as to the Internal Revenue Code) over the years, and due to changes in facts supporting ruling requests submitted in past tax years.

As a result of this review, OTR will standardize written guidance, eliminate obsolete rulings, ensure consistency of treatment among similarly situated taxpayers, and update OTR records. This review will also facilitate publication of certain OTR rulings on the OTR Web site. OTR will determine whether a ruling is of general applicability and should be made available to all taxpayers, or released (in sanitized form) pursuant to the Freedom of Information Act.

**SCOPE OF REVIEW**

Rulings relating to the following taxes will be subject to this review process: income tax, franchise tax, tax on unincorporated business, personal property tax, sales tax, gross receipts tax, employer withholding tax and other taxes. *This action does not affect excise tax rulings, real property tax rulings (including exemptions from real property tax) or tax-exempt status rulings provided to nonprofit organizations.*

**TAXPAYER ACTION**

Taxpayers are being asked to submit to OTR any ruling that the taxpayer plans to utilize in determining an income tax, franchise tax, tax on unincorporated business, personal property tax, sales tax, employer withholding tax, or gross receipts tax return position after 12/31/2002. Taxpayer submission of rulings will ensure timely review of the ruling by OTR. During the period July 1, 2002 through December 31, 2002, OTR will review all letter rulings in its files, and any OTR ruling submitted by the taxpayer, where the taxpayer that received the ruling intends to utilize the ruling for tax years beginning after December 31, 2002.

OTR will review the appropriateness of all active rulings in the light of current tax law, the current facts, and current economics. Each ruling submitted for review, must be accompanied by the taxpayer's name, address and taxpayer identifying number [SSN or EIN]. Rulings that are not submitted to OTR for this review process will generally be revoked as of December 31, 2002.

**RULING REVIEW PROCEDURE**

Between July 1 and December 31, a cross-functional OTR technical Ruling Review Committee will review all OTR rulings to determine whether the ruling should be re-issued, the form in which it will be re-issued, whether the ruling should be issued as general guidance, or whether the ruling should be withdrawn. Where a taxpayer submits a ruling to OTR for this review procedure, the taxpayer will be notified of the determination made.

Where the OTR Ruling Review Committee determines that the ruling cannot be relied on in its current form, the taxpayer will have an opportunity to meet with the Committee to discuss the ruling.

If there is uncertainty as to whether a ruling is subject to this review, please contact the Ruling Review Committee at the number below for clarification.

Rulings that are not submitted to OTR during this recall and review process are hereby withdrawn as of 12/31/2002 by action of this Notice. Withdrawn rulings will not be allowed to be used for tax returns filed after 12/31/2002, unless specifically approved by the OTR Office of the General Counsel in writing.

**POINT OF CONTACT**

Rulings should be submitted to Janet James Mahon, Deputy General Counsel and Chairperson of the Ruling Review Committee, Office of General Counsel, OTR, 941 North Capitol Street, NE, Suite 810, Washington DC 20002. Questions can be directed to Janet James Mahon at 202-442-6500, or by e-mail to *OtrRuling@dc.gov*.