

[admin](#) - Wed, 1/22/2014 - 11:49

A private letter ruling or PLR is an official ruling by the IRS on a specific tax question or set of questions that it has been asked by a specific taxpayer. Although a PLR is viewed by many practitioners as an indication of how the IRS views a tax question generally, a PLR may be relied upon only by the taxpayer who requested it. A taxpayer may not cite another taxpayer's PLR as precedent when arguing his or her own tax question with the IRS.

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