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## **Internal Revenue Manual Section 4.10.7.2.10 (01-01-2006)**

### **Private Letter Rulings and Technical Advice Memorandums**

1. A Private Letter Ruling (PLR) represents the conclusion of the Service for an individual taxpayer. The application of a private letter ruling is confined to the specific case for which it was issued, unless the issue involved was specifically covered by statute, regulations, ruling, opinion, or decision published in the Internal Revenue Bulletin.
2. Technical Advice Memorandums (TAM) are requested by IRS area offices after a return has been filed, often in conjunction with an ongoing examination. TAMs are binding on the Service in relation to the taxpayer who is the subject of the ruling.
3. A private letter ruling to a taxpayer or a technical advice memorandum to an area director, which relates to a particular case, should not be applied or relied upon as a precedent in the disposition of other cases. However, they provide insight with regard to the Service's position on the law and serve as a guide.
4. Existing private letter rulings and memorandums (including Confidential Unpublished Rulings (C.U.R.), Advisory Memorandums (A.M.), and General Counsel Memorandums (G.C.M.)) may not be used as precedents in the disposition of other cases but may be used as a guide with other research material in formulating an area office position on an issue.
5. Whenever an area office finds that a C.U.R., A.M., or G.C.M. represents the sole precedent or guide for determining the disposition of an issue and cannot to its own satisfaction find justification in the Code, regulations, or published rulings to support the indicated position, technical advice should be requested from the Headquarters Office.
6. Technical advice should be requested where taxpayers or their representatives take the position that the basis for the proposed action is not supported by statute, regulations, or published positions of the Service. If it is believed that the position of the Service should be published, the request for technical advice will contain a statement to that effect. Instructions for requesting technical advice from the Headquarters Office are contained in the second revenue procedure issued each year. Questions regarding the procedures should be addressed to the functional contacts listed in the revenue procedure.