

IRS Temporarily Halts PLRs on Certain GST Tax Issues



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On March 3, 2017, *Melissa C. Liquerman*, a branch chief for the IRS Office of Chief Counsel, announced at the Federal Bar Association Tax Law Conference that, due to “budget cuts and prolonged strain on agency resources,” the IRS is temporarily suspending the issuance of private letter rulings (PLRs) relating to certain generation-skipping transfer (GST) tax issues, including modifications of GST tax-exempt trusts. Liquerman also noted that, despite the budget cuts and downsizing in the number of branch attorneys, her branch issued over 300 PLRs related to estate, gift, and GST taxes in 2016, which was more than double the number of PLRs issued in 2012.

The IRS also has decided to temporarily halt pre-submission conferences between taxpayers and the IRS relating to ruling requests on estate, gift, and GST tax issues. These conferences provided taxpayers a chance to meet with the IRS prior to submitting a ruling request. However, given the tight budget and overwhelming amount of current rulings, the IRS does not presently have sufficient resources to hold such conferences.

To learn more about PLRs and pre-submission conferences, visit https://www.irs.gov/irm/part32/irm_32-003-002.html#d0e672.

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