

INTERNAL REVENUE SERVICE
NATIONAL OFFICE TECHNICAL ADVICE MEMORANDUM

June 24, 2003

Number: **200404001**
Release Date: 1/23/2004
Third Party Contact: None
Index (UIL) No.: 4261.00-00
CASE MIS No.: TAM-136223-03/CC:PSI:B08

Director,

Taxpayer's Name:

Taxpayer's Address:

Taxpayer's Identification No.:

No Conference Held

Legend:

Taxpayer =

On February 27, 1986, the Internal Revenue Service (IRS) issued ruling 8623005 with respect to the operations of Taxpayer. That Technical Advice Memorandum (TAM) concerned the excise tax imposed on the amount paid for the air transportation of persons by § 4261 of the Internal Revenue Code.

In accordance with section § 23.04 of Revenue Procedure 2003-2, 2003-1 IRB 76, 106, the IRS is withdrawing the ruling, effective September 1, 2003. Under that revenue procedure, the taxpayer may rely on a TAM until withdrawn.

Caveats

A copy of this technical advice memorandum is to be given to the taxpayer. Section 6110(k)(3) provides that it may not be used or cited as precedent. Under § 6110(c), names, addresses, and identifying numbers have been deleted.