

INTERNAL REVENUE SERVICE

Number: **200039030**
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CC:DOM:P&SI:8/PLR-112181-00

JUN 30, 2000

In re:

Legend:

Taxpayer =

Dear . . . :

On November 14, 1980, the Internal Revenue Service (IRS) issued a letter ruling, LTR 8106055, to Taxpayer concerning the excise tax on the air transportation of persons imposed by § 4261 of the Internal Revenue Code.

In accordance with section 12.04 of Revenue Procedure 2000-1, 2000-1 I.R.B. 4, 46, the IRS is revoking LTR 8106055. The effective date of the revocation is October 1, 2000. Section 6110(k)(3) provides that this document may not be used or cited as precedent.

Sincerely,

Assistant Chief Counsel
(Passthroughs and Special Industries)

By:

Ruth Hoffman
Senior Technician Reviewer, Branch 8

Enclosures (2):

Copy of this letter
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