



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

September 30, 2010

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CONEX-133756-10

UIL: 109.01-00

Dear _____ :

This letter is in response to your letter dated July 14, 2010. You requested that this office confirm the continuing validity of a conclusion expressed in a private letter ruling, issued to the _____ at some time prior to _____, regarding the proper tax treatment of costs of made-to-order costumes by costume rental houses.

This office is unable to provide such an opinion. A private letter ruling interprets the tax law and applies it to a taxpayer's specific set of facts. See section 2.01 of Rev. Proc. 2010-1, 2010-1 I.R.B. 1, 6. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings may not be used or cited as precedent. Further, the Service will not issue letter rulings that do not address the tax status, liability, or reporting obligations of the requester. See section 6.06 of Rev. Proc. 2010-1.

Rev. Proc. 2010-1 explains how the Service provides advice to taxpayers on issues under the jurisdiction of the offices of Associate Chief Counsel. It explains the forms of advice that the Service provides and explains the manner in which you may request advice.

I hope this information is helpful to you. If you have any questions, please contact me
or at .

Sincerely,

NORMA ROTUNNO
Senior Technician Reviewer, Branch 2
Associate Chief Counsel
(Income Tax & Accounting)