

**Office of Chief Counsel  
Internal Revenue Service  
memorandum**

CC:PSI:B07:MHBeker  
POSTN-106115-19

UILC: 4261.00-00, 4261.03-00, 4262.03-03

date: July 03, 2019

to: Daniel R. Lauer  
Director, SB/SE Examination, Specialty Policy  
Small Business/Self-Employed, IRS

from: Stephanie Bland  
Branch Chief, Branch 7  
Office of the Associate Chief Counsel  
(Passthroughs & Special Industries)

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subject: Previous Advice on Government Chartered Air Transportation Services

On October 20, 2017, we issued Program Manager Technical Advice (PMTA) memorandum POSTN-122727-17 to your office. The PMTA was published on [www.irs.gov](http://www.irs.gov) as PMTA 2018-4. Since the issuance of the PMTA, it has come to our attention that the memorandum contains typographical errors. Further, we are now uncertain whether the facts are accurately presented in the memorandum. As a result, you should not rely on the previously-issued PMTA.

Please call Michael Beker (202) 317-6855 if you have any further questions.