

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

CC:PSI:B07:RSmith
POSTN-137321-16

Third Party Communication: None
Date of Communication: Not Applicable

UILC: 4051.00-00

date: December 06, 2016

to: Alfredo Valdespino
Director, Specialty Examination Policy
Small Business/Self-Employed Division

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

subject: Trailer Converter Dollies

On December 18, 2015, we issued POSTN-138178-15 (PMTA 2015-22). On June 10, 2016, we issued POSTN-114717-16 (PMTA 2016-09). Both pieces of advice concern trailer converter dollies and whether such dollies are subject to tax under Internal Revenue Code section 4051.

We are re-evaluating the positions in PMTA 2015-22 and PMTA 2016-09. Please do not rely on PMTA 2015-22 and PMTA 2016-09 until further notice.

Please call Rachel Smith at (202) 317-6855 if you have any questions.