

INTERNAL REVENUE SERVICE
NATIONAL OFFICE TECHNICAL ADVICE MEMORANDUM

5-12-1999

Number: **199951001**

Release Date: 12/23/1999

Third Party Contact: None

Index (UIL) No.: 4251.00-00

CASE MIS No.: TAM-103229-99/CC:DOM:P&SI:B8

DISTRICT DIRECTOR

Taxpayer's Name:

Taxpayer's Address:

Period Involved: N/A

Date of Conference: None

LEGEND: Taxpayer =

On October 28, 1992, the National Office issued a technical advice memorandum, TAM 9307006, to the then District Director concerning the applicability of § 4251 of the Internal Revenue Code to amounts paid for certain audio conferencing services.

In accordance with § 17.04 of Rev. Proc. 99-2, 1999-1 I.R.B. 73, 97, the Service is revoking TAM 9307006. Consistent with § 17.04 of Rev. Proc. 99-2, the effective date of the revocation is August 1, 1999.

CAVEATS:

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