

Internal Revenue Service

Number: **202118001**
Release Date: 5/7/2021
Index Number: 60501.00-00

Department of the Treasury
Washington, DC 20224

[Third Party Communication:
Date of Communication: Month DD, YYYY]

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:PA:01
PLR-102268-21
Date:
February 02, 2021

Dear :

This letter modifies and corrects the ruling issued to your office as PLR-112182-20 on December 17, 2020. The ruling issued on December 17, 2020, contains an inaccurate statement with respect to the facts of the actions of the taxpayer when preparing Form 8300. The corrected statement appears in the third paragraph and reads:

The store manager prepares and signs Form 8300 on behalf of Entity 2 as the recipient of the cash and submits it to Entity 2, which files it with the IRS. See Publication 1544.

The result of the ruling, that the taxpayer is not required to file Form 8300, is unchanged. This modification letter, as well as the private letter ruling it modifies, is directed only to you, the taxpayer who requested it. Section 6110(j)(3) of the Code provides that such letters may not be used or cited as precedent.

Sincerely,

Pamela Wilson Fuller
Senior Technician Reviewer
Procedure & Administration

cc: