

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

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Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact: _____, ID No. _____

Telephone Number: _____

Refer Reply To:
CC:INTL:B04
PLR-114954-24

Date:
August 28, 2024

Legend

A =

Dear _____:

This letter revokes Private Letter Ruling 200923001 (PLR-117760-08) dated February 26, 2009, which was issued by the Office of Associate Chief Counsel (International) to A.

Please be advised that the ruling in the above referenced Private Letter Ruling and the discussion related to that ruling have been reconsidered and are no longer the view of the Internal Revenue Service. See Treas. Reg. § 1.897-1(c)(3). Accordingly, the above referenced Private Letter Ruling is revoked. See Rev. Proc. 2024-1, § 11.04(4), 2024 I.R.B. 1. The revocation of the Private Letter Ruling is being applied by the Internal Revenue Service without retroactive effect using its discretionary authority under § 7805(b).

This letter is directed only to the taxpayer that previously requested the above referenced Private Letter Ruling.

Sincerely,

Kenneth Jeruchim

Kenneth Jeruchim
Senior Technical Reviewer, Branch 4
Office of Associate Chief Counsel (International)