

**INTERNAL REVENUE SERVICE**

Number: **200023045**  
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CC:DOM:P&SI:8/PLR 104229-00

MAR 15, 2000

In re:

Legend:

Taxpayer =

Dear

This is to notify you that the Internal Revenue Service (Service) is reconsidering the applicability of the tax exception in § 48.4061(a)-1(d)(2)(i) of the Manufacturers and Retailers Excise Tax Regulations to trucks on which crane booms are installed.

In letter ruling, LTR 199923022, dated March 9, 1999, the Service concluded that § 4051 of the Internal Revenue Code did not impose an excise tax on Taxpayer's purchase and subsequent lease or sale at retail of certain trucks on which Taxpayer had a third party install cranes or booms.

Because this matter is now being reconsidered, the Service is revoking LTR 199923022 effective May 15, 2000. Consequently, Taxpayer may no longer rely on LTR 199923022 with respect to the purchase and the subsequent sale or lease of certain trucks on which Taxpayer had a third party install cranes or booms.

We recognize the significance of this development to you and will attempt to resolve this matter as soon as possible.

Sincerely,  
Assistant Chief Counsel  
(Passthroughs & Special Industries)  
By: Richard A Kocak  
Chief, Branch 8